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Financial Administration
FISCAL ACCOUNTING FUNCTIONAL MANUAL
ARMY NATIONAL GUARD

ORIGINAL

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*This Pamphlet supersedes NGB Pam 37-108-1, 1 Oct 82.

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CHAPTER 1

INTRODUCTION

1-1. References.

a. AR 37-12.
b. AR 37-20.
c. AR 37-21.
d. AR 37-108.
e. NGR 37-101.
f. NGR 37-108.
g. NGB Phamphlet 37-15.
h. NGB Pamphlet 37-100.

1-2. Purpose. To establish uniform procedures necessary for proper accounting, controlling, and reporting of those Federal funds made available to the 50 States, District of Columbia, Puerto Rico, Guam, and U.S. Virgin Islands for Army National Guard (ARNG) use. These procedures are designed for the automated data processing system and correlate with data processing procedures published by the National Guard Computer Center.

1-3. General.

a. Compliance with the procedural requirements outlined is mandatory. The National Guard Financial Accounting System (NAGFACTS) programs have been sequenced to run on a frequency consistent with established reporting submission requirements by NGB and DA. The system can be run more frequently as desired by State option. Local supplementation of the system is authorized so long as local options do not deviate from established programs. The general accounting function is shown on Figure 1-1.

b. The functions noted for the specific programs provide USPFO accounting personnel with appropriate guidelines to generate input to the accounting system and describe the update functions, data output, listings, cards, magnetic tapes, and other data required for management. These functions are established to provide a complete audit trail and allow for appropriate back-up documentation as necessary. Disposition and retention of accounting documentation will be in accordance with AR 340-18-2 and AR 340-18-3 and as supplemented herein.

1-4. System Changes.

a. All recommendations and/or suggestions requesting change to the standard system will be furnished NGB-ARC for review and adoption. Appropriate instructions and/or system specifications will be developed for all changes and furnished NGB-ARD for programing action.

b. All changes will be tested for job completion, data validity, and appropriate controls before submission to the States. These tests will provide for system logic and change impact on the overall system to include system interface with other systems.

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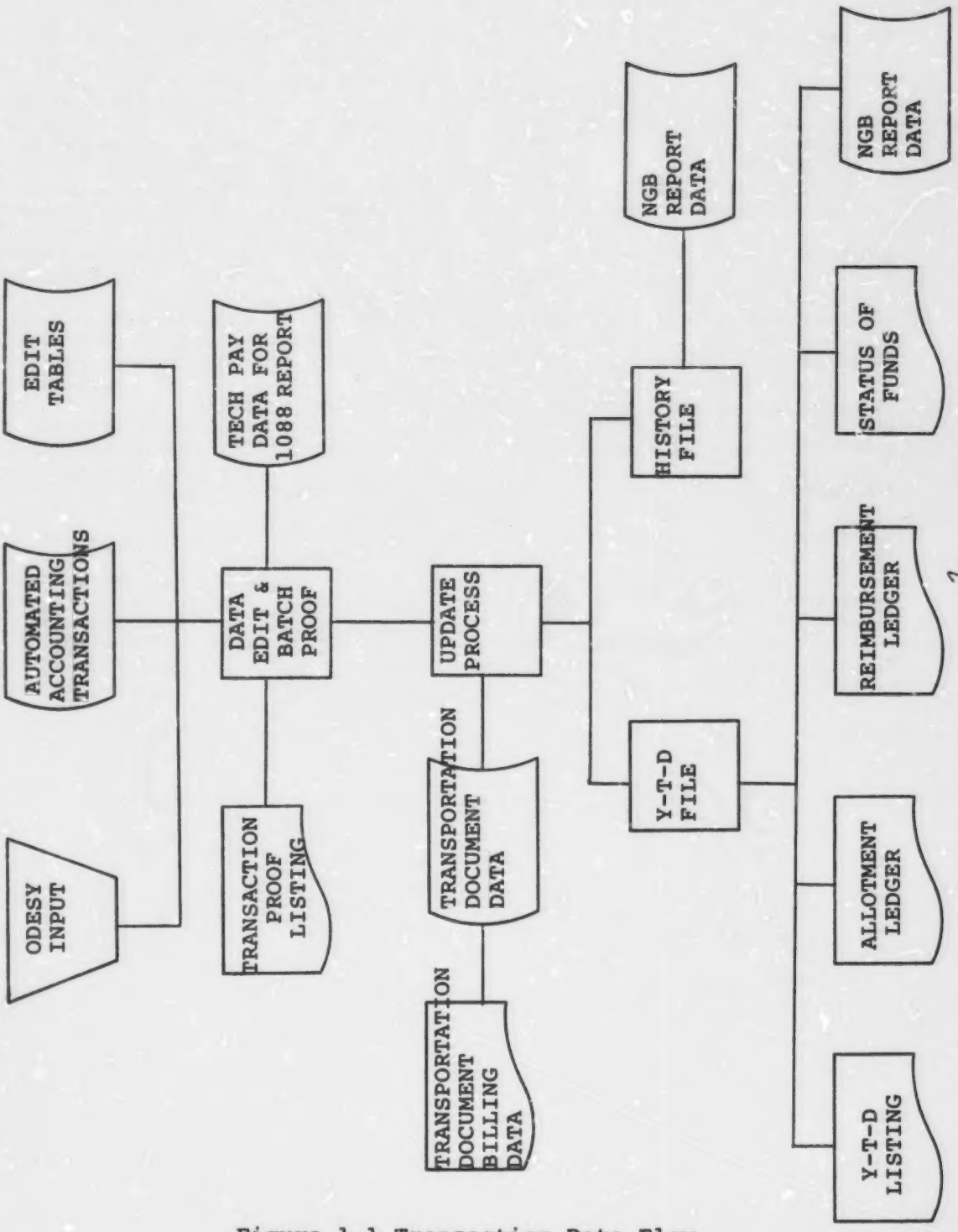

Figure 1-1 Transaction Data Flow

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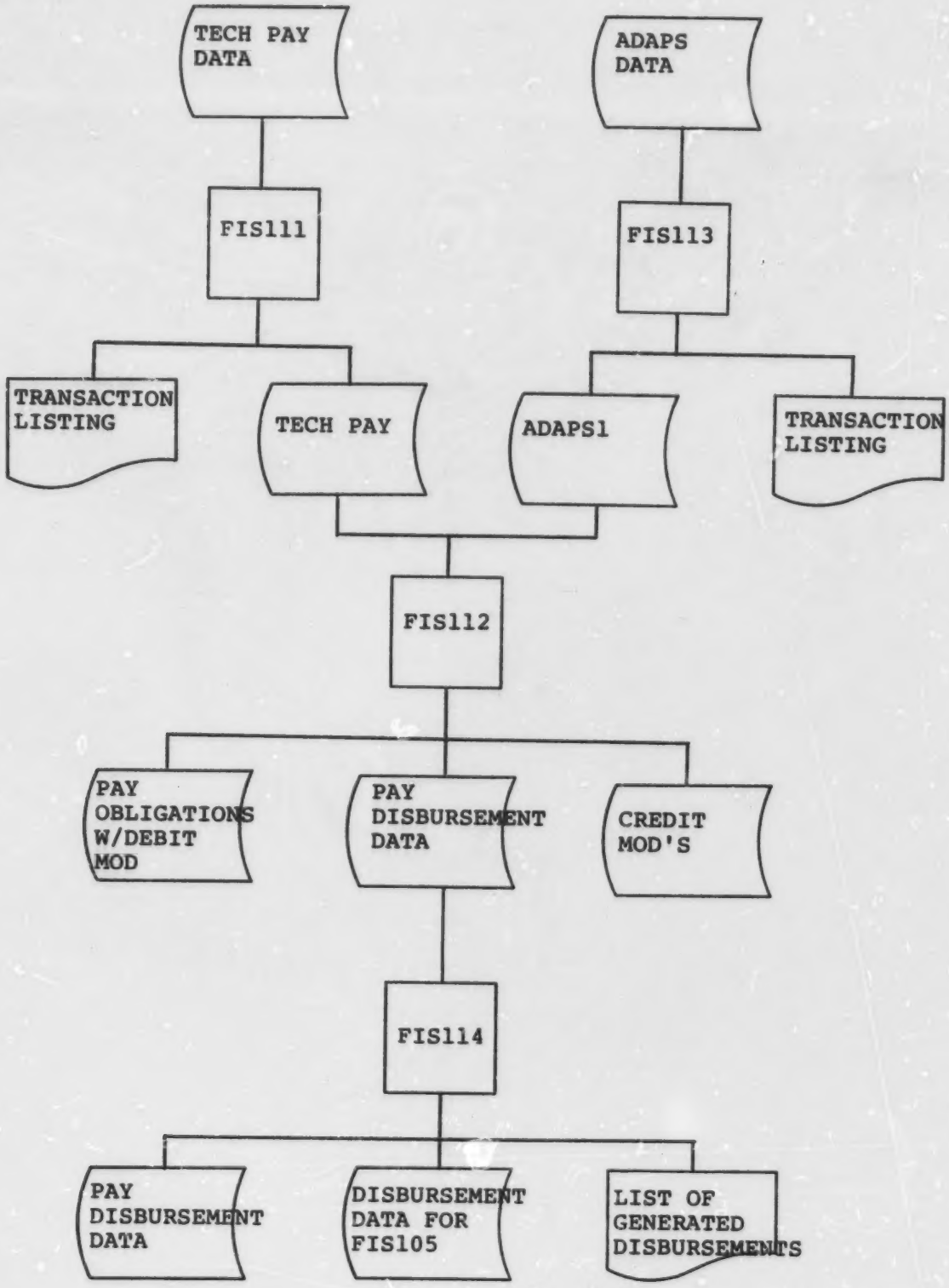

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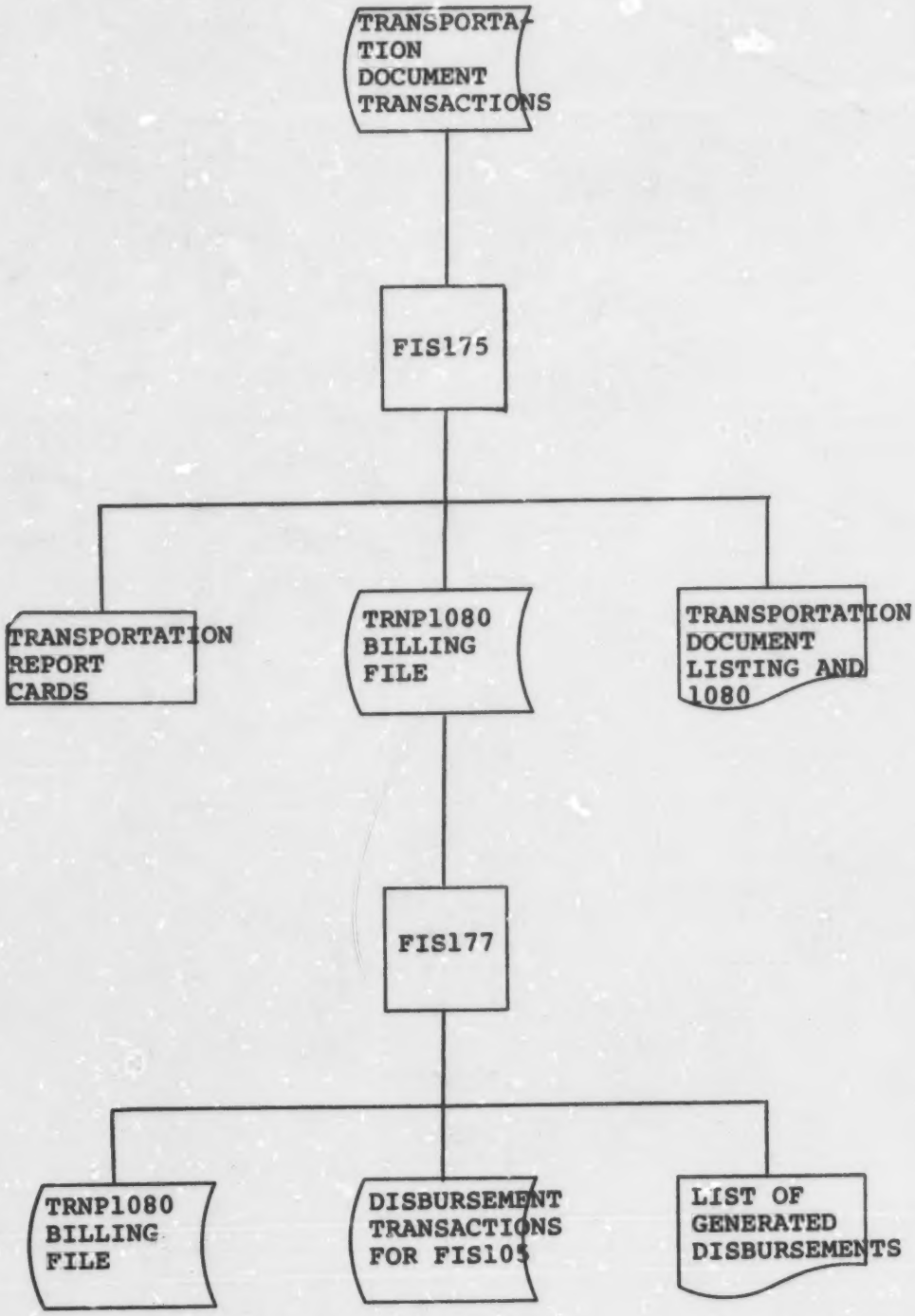

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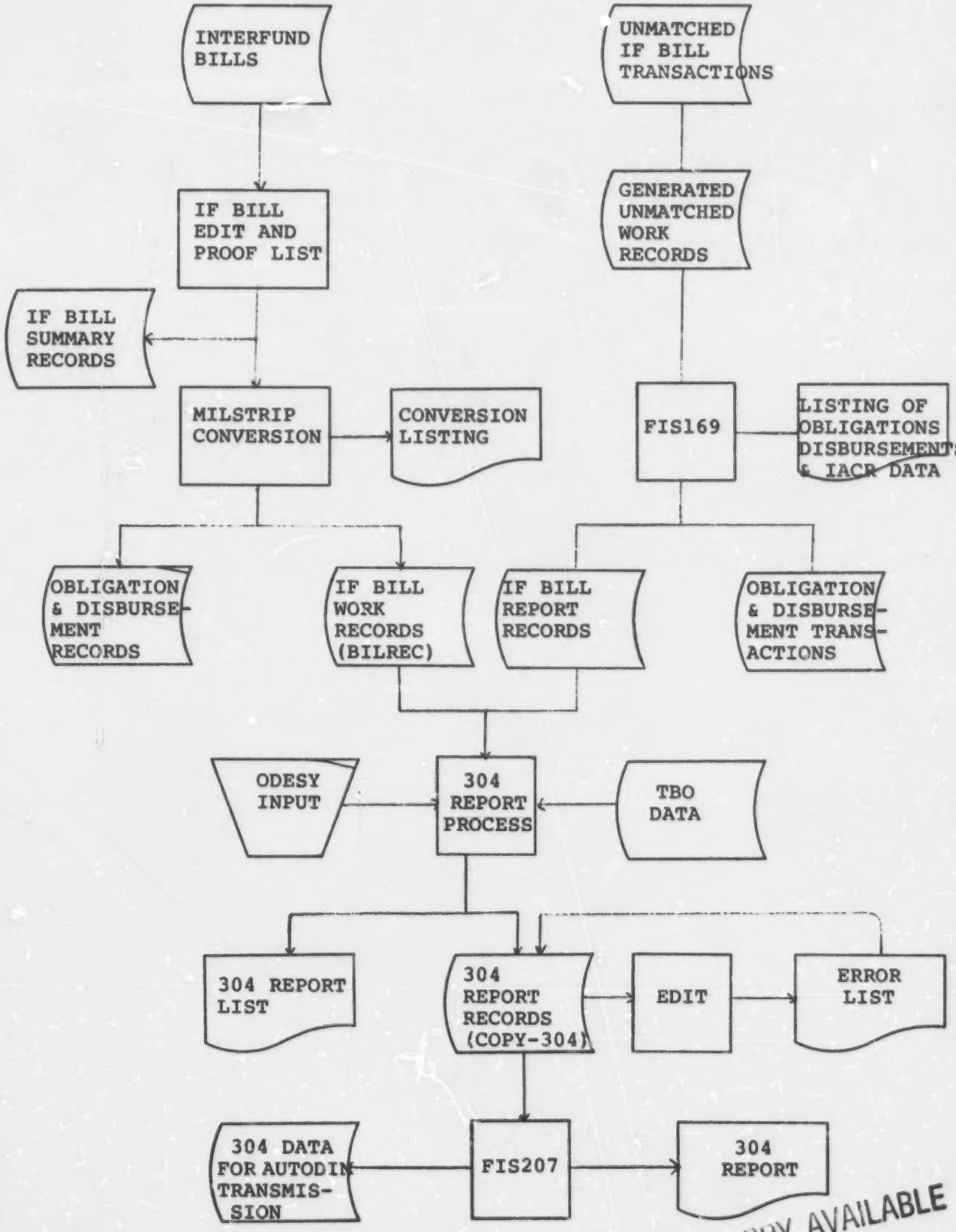

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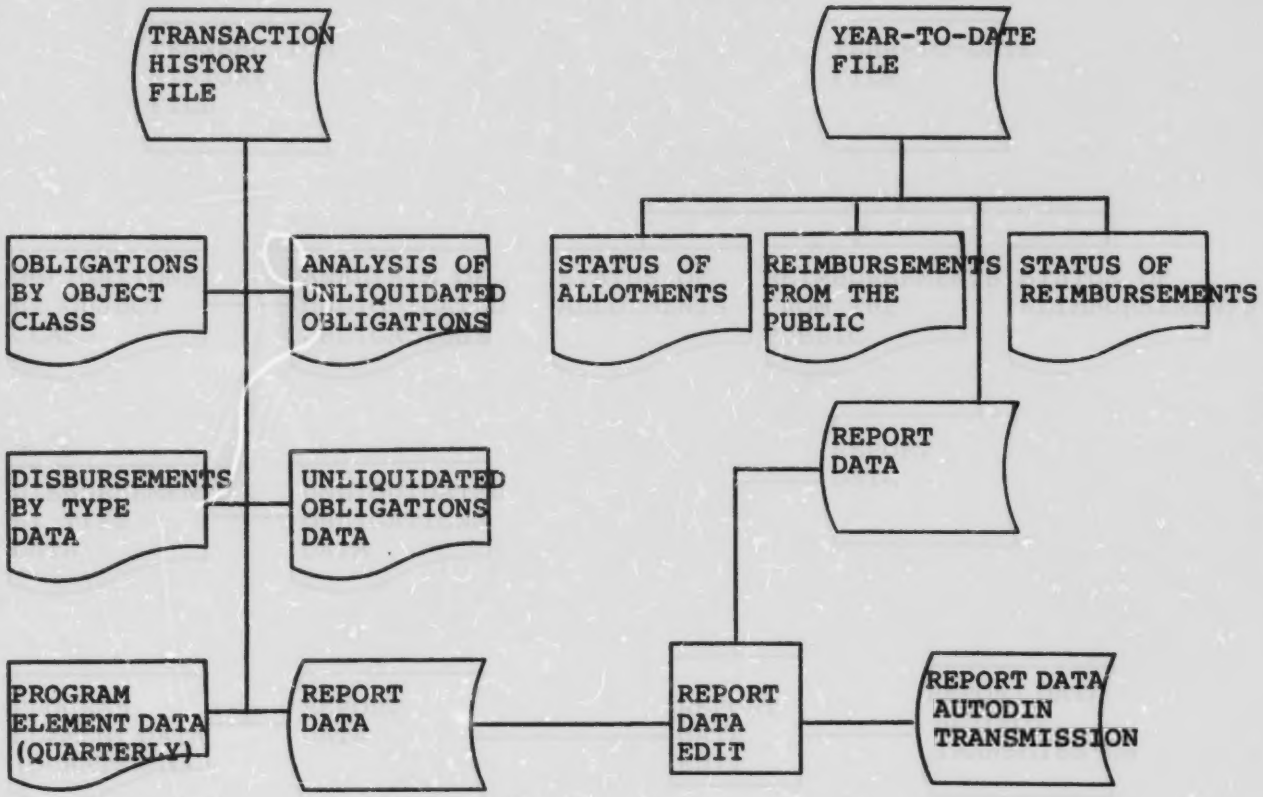

YEAR-END PROCESS

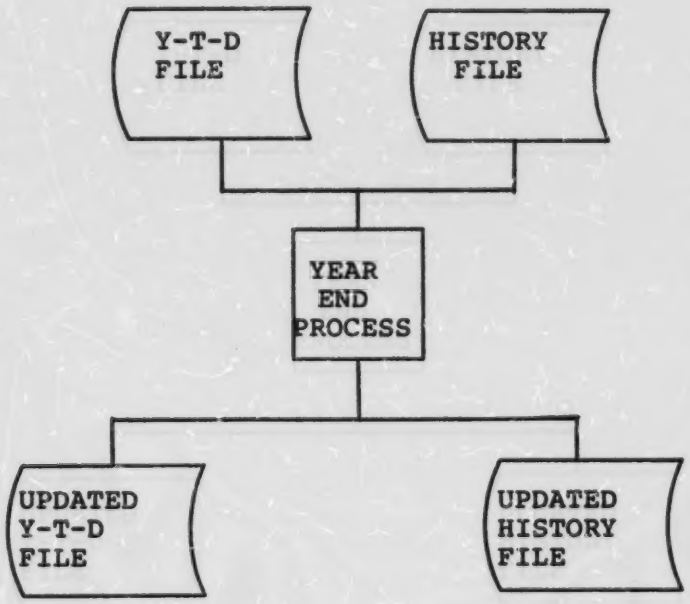

Figure 1-1 (cont'd)

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CHAPTER 2

ACCOUNTING RECORDS AND PROCEDURES

2-1. Accounting policy. a. The accounting system. The system used by National Guard activities is designed to fulfill the requirements of controlling Federal funds within the scope of decentralized accounting and reporting procedures. This system operates on an obligation basis against funds allotted to the States by the NGB. The system, in controlling funds, establishes such ledger controls in accounting for NGB appropriated funds, obligations, decentralized disbursements, and collections.

b. Source documents. Those source documents that are entered into the accounting system include, but are not limited to the following: advices of allotment, receiving reports, delivery orders, travel orders, transportation documents, various contracts, fund distribution journals, miscellaneous obligation documents, and disbursement and collection vouchers. With the exception of journal voucher and correction vouchers, the majority of source documents are prepared outside of the fiscal accounting branch. Source documents flow into the accounting system from specific management areas, such as, purchasing and contracting, payroll, and other management areas.

c. Document flow. Upon receiving source document in the accounting area, review such documents for validity of data and determine grouped and batch totals. Data input will be through terminal (CRT) entry or by card as provided through interface provisions. CRT will be used to the maximum extent with data obtained from source documents or transcript (work) sheets as required. Data entered into the CRT will be made based on prompts provided in the system. Table 2-1 explains prompt information.

2-2. Fund control. a. General. Controls will be maintained by using established documentation and codes (Table 2-2 and Table 2-3). The coding structure will allow the accounting transactions to flow through the system for desired reporting actions as explained.

b. Ledger control. Accounting ledgers maintained in the system will consist of both manual and mechanized ledgers as outlined below.

(1) Manual subsidiary ledgers will be used for maintaining specific controls which are not provided for in the mechanized system. Manual ledger formats will outline appropriate information in accordance with reconciliation requirements within the mechanized system. All manual/mechanized ledgers will be reconciled as often as required to maintain proper funding controls but not less frequent than once monthly to support the accounting report package.

(2) Accounting ledgers will be maintained on standard tabulation paper and will consist of the control data as outlined below. All ledgers will be identified by appropriation, fiscal year, and fiscal station number and will reflect appropriate data at proper fiscal account level. The accounting ledger will be established to provide, as a minimum, the following information: (a) annual funding, (b) allotments received, (c) orders received, (d) current month and cumulative obligations, (e) expenditures, (f) unobligated balance, and (g) unliquidated balances. All basic accounting records and ledgers will be maintained in a manner that will reflect the current status of funds availability at all times.

(3) The mechanized control listings will consist of the transaction listing, allotment ledger, year-to-date listing, status of funds, reimbursement ledger; and unliquidated obligation listing. The listings will be generated in the mechanized system as outlined in the appropriate chapters. Such listings will be retained under the provisions of the Army functional files system for accounting documents.

(4) The NAGFACTS system is designed to allow updating periodically without printing all mechanized listings. The data is stored so that listings can be provided on inquiry. Therefore, data can be updated daily and management listings provided weekly.

2-3. Accounting documents. All accounting documents received affecting the status of funds will be entered in the subsidiary ledger through the automated process. The following procedures will be used for transactions entering the system:

a. Document control. All fiscal actions will be received in the accounting system either in document form or machine listing (through interface provisions) as required by NGR 37-108 and AR 37-21. Upon

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receiving documents, they will be reviewed to insure proper accounting data have been annotated. The reference number will be represented by either the transportation document serial number (to include both Alpha and Numeric chapters), MILSTRIP requisition, or a locally devised reference number for other document identification. All reference numbers will be right justified in cc 26-38 of the detail record when generating card input. Precede with zeros. This procedure of document number assignment will be consistent, in that this field is used for matching in various programs. Upon completing fiscal reviews, the source documents will be batched for entry into the system. In order to maintain document control and ensure all transaction documents generated in decentralized activities are entering the accounting system, a transmittal document will be used to reflect total document count and dollar amount. This transmittal is especially important in transmitting documents between offices which are not colocated (for example, personnel, maintenance, payroll activities). In those cases activities are co-located in same buildings, a formal transmittal letter will not be necessary.

b. Funding program and allotments. Annual funding program (AFP) and allotments received data will be entered into the accounting system upon receiving of the NGB Form 42 Program and Funding Authorization Schedule. Posting of the AFP and allotments received will normally be at the sub-project (SAC) level in the National Guard Personnel, Army (NGPA) (2060) and OMARNG (2065) appropriations based on actual requirements and consistent with good management as determined by the USPFO of each State. In no case will fund subdivisions, limitations, or authority indicated on the NGB Form 42 be exceeded. Adjustments in the distribution of the AFP and allotment received, within the limits of the amount authorized at the account level designated on the NGB Form 42, will be made as required to improve the management of available resources and when necessary to prevent an over-obligation. However, extreme care will be exercised to insure that the fund subdivision and any other limitations or restrictions and the obligation authority indicated on the NGB Form 42 are not exceeded at any time. Posting of the allotments received in the multi-year (2085 and 2086) appropriation will be at Fiscal Accounting Code (FAC) level and by year as shown on the NGB Form 42. Transaction codes 1 and 2 will be used for AFP and allotment transactions, respectively.

c. Orders received. Orders received under the automatic reimbursement concept will be entered into the accounting system as an additional source of obligation authority at FAC and Subsidiary Accounting Code (SAC) level where required in the OMARNG (2065) appropriation only. (Automatic reimbursements are not authorized in the NGPA appropriation). Orders received will be processed by transaction code 5.

d. Obligations.

(1) Obligations will be entered into the accounting system using transaction code 3 and will be made at the lowest level of accounting in accordance with reporting requirements. NGB Pam 37-100 will be used in establishing required accounts for recording obligations.

(2) Obligations generated through the MILSTRIP conversion program and the civilian pay program will be listed and furnished fiscal accounting for review and entry into the accounting system. Such obligations will be batched by type of obligation (civilian pay or MILSTRIP) before entering the system.

(3) Appropriate object class (element of expense) (EOE) data for current fiscal year appropriations and multi-year (85 or 86) appropriations will be maintained within the accounting system. Such data will be identified using a four digit EOE in cc 18-21 of the detail transaction card. Those detail transactions applicable to civilian pay and benefits and administrative travel will be identified with the four digit EOE in accordance with AR 37-100.

(4) All obligation documents will be marked with a rubber stamp or other means to indicate that they have been entered into the accounting system, after which they will be filed in the unliquidated file.

(5) In order to allow obligation data to flow through the system as either

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WIG or NON-WIG, the WIG code must be considered in processing the transaction. Also the MILSTRIP Requisition Code must be considered to allow the breakout of cost data in the Analysis of Unliquidated Obligations Report and to accomplish the mechanized data for the 304 Report. If an obligation is to be disbursed as interfund, this code must be in cc58 of the transaction.

e. Disbursements. All accounting documents received as a result of a disbursement action taken by a servicing finance and accounting office (SF&AO), transactions by other disbursing activities (TBOs), and interfund billings will be entered into the accounting system by transaction code 4. The disbursement action will be further coded with a type code (Tables 2-2 to 2-3) indicating the type of disbursement made (for example, TBO, travel advance, or interfund), and a within Government (WIG) code when applicable. Upon receipt of disbursement transmittals (RCS: CSCFA-110(R1)), all documents will be checked against the listing to verify the accountability and accuracy of all documents. All obligations related to the disbursing actions will be pulled from unliquidated files and matched with the disbursement document and necessary adjustment will be accomplished. All documents will be appropriately marked to indicate that the transaction has been entered into the accounting system. Following the appropriate actions, all documents will be filed either in the liquidated or unliquidated file depending on the status of the document.

(1) SF&AO and disbursement transactions received from other DSSNs will be processed as transactions by others (type code 2) in accordance with NGR 37-108 and chapter 14 of this manual.

(2) Interfund billings will be forwarded to ADP for listings as outlined in chapter 11. Upon verification of billing data, the conversion process as outlined in chapter 12 will generate disbursement transactions which will be entered into the accounting system by type code 3.

(3) Data entered for disbursement data will include four digit Element of Expense codes and WIG and MILSTRIP Requisition codes when applicable.

f. Collections. A collection is an amount received as a payment, a repayment, or a deposit. Collections are classified as direct receipts, such as cash, checks, and money orders, and voucher deductions on payment vouchers. All collection transactions will be accounted for by appropriate category as prescribed in AR 37-100. Collections pertaining to appropriation refunds and appropriation reimbursements will be processed and accounted for as prescribed in NGR 37-108. All cash collections, regardless of category, will be processed by USPFOs in accordance with the procedures prescribed in chapter 5, AR 37-103. Such collections will be transmitted promptly to the proper finance and accounting office on DD Form 1131 (Cash Collection Voucher) as required in paragraphs 5-21 and 5-41, AR 37-103. The suspense copy of the collection voucher will be retained in a suspense file pending return of validated copy from the SF&AO. Upon receipt of the validated copy, both collections and disbursements will be recorded simultaneously using transaction codes 3 and 4.

g. Automatic reimbursements. Paragraph 4-3, NGR 37-108 will govern the accounting principles of appropriation reimbursements. In addition to transaction code 5, orders received, reimbursement transactions applicable to reimbursements earned and collected will be entered into the accounting system by transaction codes 6 and 8. The Reimbursement Accounting Ledger, chapter 9, will be furnished fiscal accounting with each status of funds update.

h. Transportation document liquidation.

(1) A fiscal copy of all transportation documents issued will be furnished the fiscal accounting section for obligation of funds. The transportation document serial number will be used as the document reference number and will include the alpha prefix shown on the document. In addition, the transportation document type code, will be placed in the obligation card to create the transportation document listing and cards each month. This listing will be created in the format shown in chapter 17, and will be used with electronic accounting machine (EAM) cards to support the SF 1080 billing furnished the Transportation Division, USAFAC, through the SF&AO in accordance with chapter 8, AR 37-108. The document EAM cards will be forwarded with the SF 1080 billing and the listing.

(2) The local payment of airlines (LOPA) system has been implemented as outlined in section II, chapter 8, AR 37-108. Documentation processed under this system will be processed as a TBO and will not be transferred to the Army management fund. In view of this, the transportation document coding (MFNC and document codes) will not be used.

(3) Adjustments for transportation

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documents which are not required on the transportation document transfer listing will be processed with positions cc24-25 (Document Code) blank. This will not allow these adjustments to enter billing programs (FIS 175 and FIS 177).

i. Travel advances. The payment of a travel advance will be treated as an expenditure against the special advance account (P930-41) as outlined in NGR 37-108. The following procedures will apply in processing and reporting outstanding travel advances.

(1) The validated copy of the travel voucher, DD Form 1351, will be used as the control over outstanding advances to travelers. The unliquidated suspense file of travel vouchers will be maintained pending settlement in accordance with NGR 37-108 and will be reviewed monthly to determine the status of outstanding advances.

(2) Disbursement type code 2 will be used for disbursement transactions applicable to travel advances.

(3) The settlement of travel advances will normally be applied against total reimbursement expenses owed the traveler. In some instances, recoupment of the advance may not be accomplished at the time the travel reimbursement voucher is processed. In these situations and where excess travel advances were made, recoupment will be made as outlined in NGR 37-108. These collections will be accounted for as an appropriation refund. At fiscal year end, outstanding balances will remain in the accounts of the fiscal year in which the payment was made.

(4) Authorized retained advances will be handled IAW AR 37-108.

j. Advances to contractors. The payment of an advance to contractors will be an expenditure against the special advance account 0942 and will be identified by the allotment serial number under which funds are made available to the States (for example, 21X206X 18-10XX P094200 SXXXXX). Accounting for contractor advances will be accomplished in accordance with paragraph 5-23, AR 37-108. The following procedures will be followed in processing detail transactions in the mechanized system.

(1) Disbursement transaction code 4 and type code 2 will be used on all advance transactions.

(2) The unliquidated advance file will be maintained to insure proper control is maintained. At fiscal year end, balances will remain in the accounts of the fiscal year in which the advance was made.

2-4. Codings. All transactions entering the NAGFACTS system will be properly coded using the data outlined herein. These codes are programed into the system to insure positive actions are taken to reflect current report data as needed and maintain required controls of outstanding data at all times.

a. Transaction codes. (cc 46) Fig 2-2. These codes are used to identify the types of data entering the system. Specific codes outlined in Table 2-2 reflect the type of data and the logic table which outlines the types of computation made by the code.

b. NAGFACTS record codes (cc 1) Fig 2-3. These codes have been established to designate the type of transaction record entering the system and identify those records to which data must flow for fund control and data accumulation. Record codes are outlined in Table 2-3.

c. Transaction WIG codes (cc 57) Table 2-3. These codes are used to denote that a fiscal transaction is considered to be accomplished within Federal Government agencies. WIG codes are outlined in Table 2-3.

d. Disbursement by types (cc 61) Table 2-3. These codes are used to classify all disbursements entering the system for reporting. Report requirements are contained in chapter 22. Classifications are made using TBO interfund codes outlined in Table 2-3.

e. Other codes. Other codes as designated in Table 2-3 are used to process data in various programs.

(1) Civilian pay data codes (1, 2, or 3 in CC 73) in detail card only are used to separate the GS, WG, and GM grade structures, and to set up the payroll MOD data as appropriate for end of the month status report requirements.

(2) MOD action code for use in payroll interface code on Detail Transaction Card. "M" in CC 70 generates a reversal card to be processed with the first batch in the following month.

(3) Partial payment code "P" cc 59 disbursement transactions. This code is used when a disbursement is known to be partial; that is, additional disbursements will be made to a specific document reference. The "P" code will allow the unliquidated balance to by pass the automatic adjustment process.

(4) Functional area proponent (Local Assig) alpha or numeric character cc 72.

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2-5. Data base control. a. The NAGFACTS data base will be established from accounting transactions entering the system through the above coding process. Transactions to include AFP, allotments, obligations, disbursements, orders received, reimbursements earned, reimbursements collected, and MILSTRIP receipt data will be retained in the data base which will be designated as the fiscal history file.

b. The fiscal history file (Table 2-4) will consist of 130 characters as data base elements. The first 80 characters will be applicable to obligation and reimbursement transactions. The remaining 50 characters will be used for disbursement actions and other data required within the system as outlined on the detail record. This file will be maintained to provide immediate data availability. This data will include status of funds, allotment ledger, liquidated, and unliquidated data based on a particular inquiry and report requirements.

2-6. Reconciliation of unliquidated obligations. a. The accounting section will determine the value of the unliquidated obligations and verify it with the balances of the accounting ledgers. This review will be a continuing process and is made to insure that all record transactions are valid obligations and are supported by proper documentation.

b. A reconciliation will be performed as outlined in AR 37-108 for unliquidated obligation files and differences will be investigated and appropriate corrective action will be initiated.

c. The unliquidated listing representing the year-end reconciliation will be certified that account balances shown thereon reconcile with ledger balances for the year-end closeout.

2-7. Transaction Adjustment. a. Obligation adjustments have been mechanized for both TBO (FIS 142) transactions and interfund (FIS 170) transactions to include cancellations (FIS 220) and for other logistics advice cards (FIS 290). Manual transactions can be entered, if required, through the terminal. All current year adjustments must contain all elements of accounting data as the original transaction. Prior year transactions do not require Program Element information.

b. Disbursement adjustments will include the accounting data and Disbursing Officer's data as in the original transaction to insure such transactions are included in the RCS: CSCFA-304 report even though they zero out.

2-8. Audit Trails. The audit trail within the NAGFACTS system begins with the accounting transaction entering the year-to-date data base and the allotment ledger which is considered as the installation accounting ledger. All transactions entering the system will be assigned a reference number which will be unique to that transaction and will remain in the data base and transaction history file. This reference number will be carried through the system and must be reflected in all actions applicable to the original transaction. Accounting transactions will remain in the transaction history file and will be flagged for liquidation based on programed computations. Liquidated transactions will remain in the history file based on retention period programed in the system.

2-9. Accounting Period Cut-Off. Positions 57-58 of the Prompt Record will consist of the cut-off date which the State has determined to be used for report purposes. This code will control the input of Logisitics data during the month. Logisitics data entering the system subsequent to this date will be pulled into the first up-date the following month. Deletion of this code will result in no MILSTRIP transactions entering the system.

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Table 2-1 Data Prompt Record

CARD FIELD	DATA	EXPLANATION
1-5	Process Date	Enter month and year (Apr 82) in which data is processed.
6-9	Summary Report Date	Enter the month and year (8204) in which data is processed.
10-11	Current Fiscal Year	Enter the current fiscal year in which the transaction is being processed.
12-16	Fiscal Station Number	Enter the five digit FSN (for example, 44121)
17-30	State Name	Enter full State name (for example, Dist. of Columbia)
31-34	Allotment Serial	Enter four digit Allotment Serial for the State (for example, 1008)
35	FAC Option	Enter "X" to provide fund status and allotment ledger at FAC level.
36	MILSTRIP or Non-MILSTRIP Option	Enter "X" if listing of history file is to reflect MILSTRIP data and Non-MILSTRIP separately.
37	Blank	
38	Liquidate Search Option	Enter "X" to generate liquidation process for quantity and amount. Blank for amount only.

Table 2-1 (cont)

CARD FIELD	DATA	EXPLANATION
39	Allotment Ledger Option	Enter "X" to reflect accounts with current period transaction.
40	Current Data Option	Enter "X" to reflect current year accounts.
41	Inception-To-Date	Enter "X" if totals are required from inception of account.
42	Year-End Status	Enter "X" if "B" and "U" cards are required for new year.
43	Year-End Reimbursements	Enter "X" if "R" cards are required for new year.
44-45	State Code	
46-51	USPFO DODAAC	
52	Payroll Option	Enter "X" if processing payroll cards from T-206.
54	Allotment Ledger Option	Enter "X" if Allotment Ledger is desired to overflow on FAC changes.
55	Allotment Ledger Option	Enter "X" if allotment ledger is desired to overflow on SAC change.
56	Program Manager Option	Enter "X" to control on first position of Manager Code.
57-58	Logistics Data Entry Date	This data establishes the cut-off date for entering Logisitics requisitions during the month.
72	Run Option	Enter "Y" to allow normal job streaming. Enter "N" to run any specific program.

REMARKS

The information applicable to the prompt record will be furnished ADP by accounting personnel.

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Table 2-2 Transaction Codes (cc 46)

DATA NAME	CODE
Annual Funding Program (AFP)	1
Allotments	2
Obligations	3
Disbursements (Expenditures)	4
Orders Received	5
Reimbursements - Earned	6
Reimbursements - Collected	8
Administrative Reservations	9
Unobligated (End-of-Year)	B
Reimbursable Receivable (End-of-Year)	R
Unliquidated Obligations (End-of-Year)	U

Codes B, R, and U are used in prior year accounts only. Year-to-date summary record for prior year accounts will contain these codes to reflect 30 Sep balances for report computations. Y-T-D summary records will contain like totals in both the inception-to-date and current fiscal year activity fields.

TRANSACTION FUNCTION
(Logic Table)

	AFP	Allot	Orders Rec'd	Obligs Current	Obligs Cum.	Expend. Cum.	Unoblig Balance	Unliqd. Oblig.
1	+(-)							
2		+(-)					+(-)	
3				+(-)	+(-)		-(+)	+(-)
4						+(-)		-(+)
5			+(-)				+(-)	
		:						
B These transactions apply only to Prior Year Accounts and no de-								
R tail transactions will be processed with these codes in cc 46.								
U This data is used for computing required reports only.								

	Orders Received	Reimbursement Earned	Reimbursement Collected	Unfilled Orders	Reimbursement Receivable
5	+(-)			+(-)	
6		+(-)		-(+)	+(-)
8			+(-)		-(+)

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Table 2-3 NAGFACTS Record Codes (cc 1)

DATA ELEMENT	CODE
Detail Transaction Record	1
Commitment (Admin. Res.) Record	2
Y-T-D Record	3
Reimbursement Collection Summary Card	4
Object Class - Summary Card	5
Disbursement Summary Card	6
Interfund Work Record	7
Batch Control Record	8
Total Card (Maintenance of Real Property)	9
Receipt Card or Non-Receipt	G

TRANSACTIONS WITHIN GOVERNMENT CODES (cc 57)

DATA ELEMENT	CODE
Within Government	(-) 11 Zone
Not within Government	Blank

(Use on both obligations and disbursements)

TYPE DISBURSEMENT CODES (cc 61)

DATA NAME	CODE
Transactions By Others	2
Interfund Transactions	3

OTHER CODES

DATA NAME	CODE	CARD COLS
Designates Tech Pay Transaction in Detail Card Only	GS-1 WG-2 GM-3	73
MOD Action Code for use in Payroll Interface Detail Transaction Card	M	70
Partial Payment Code	P	59
Functional Area Proponent (Local Assign)	Alpha Character	72

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Table 2-4 Year-to-Date Summary Record

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
1	Record Identification	A three (3) will be placed in this column to reflect data base (Y-T-D) record.
2-3	Program Manager	This code designated by the State will be used to denote appropriate managers.
4-5	Fiscal Year	This will reflect the fiscal year in which original data was generated.
6-7	Appropriation	
8-10	Blank	
11-14	Source Code	Applicable to reimbursement accounting.
15-16	Subsidiary Account Code (SAC)	
17	Sub-SAC	This column will reflect the SAC account at a lower level based on State option. This column will roll to FAC and SAC levels for applicable report requirements. If cc 17 is not used, it will zero fill based on detail transaction.
18-41	Blank	
42-45	Summary Date	Date to be reflected as Year and Month (8007)
46	Transaction Code	Only those codes reflected in Figure 2-2 will be reflected here.
47-56	Inception-To-Date Total (I-T-D)	This field will reflect data totals from the inception of the trans action. Will provide totals by fiscal year (to include prior year) on a cumulative basis.
57-66	Month-To-Date Total (M-T-D)	This field will reflect current month activity totals only. Upon change of accounting month this total (prior month) will drop and next current month data will compute.

Table 2-4 (cont)

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
67-76	Current FY Activity Total	This field will reflect current fiscal year activity totals only for all fiscal years. Upon change in current fiscal year, this total (prior year) will drop and next current year data will compute.
77-80	Blank	
97-101	Julian Date	The Julian date is placed in this field mechanically.
102-105	Sort Control	Used by 0930/0942 sort control in the system.

REMARKS

1. Suspense account transactions (21F3885) will require an "F" in cc4. The MILSTRIP billing advice code (for example, 014 or 034) will be reflected in cc 11-14 as 1400 or 3400. The appropriation field (cc 6-7) will contain "85". cc 5 will always be blank for suspense actions.

2. Merged (M) accounts will be reflected by an "M" in cc 5 and 9977 in cc11-14 and 0930 or 0942 for advances.

3. cc15-16 will always be zero (0) filled when not applicable.

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Table 2-5 Detailed Transaction Record

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
1	Record Identification	A "1" will be placed in this field to denote a detail record.
2-3	Manager Code	The code assigned by the State for program managers will be shown here for each account.
4-5	Fiscal Year	Enter the fiscal year to which the transaction applies.
6-7	Appropriation	Enter the appropriation (60, 65, 85, 86 etc.) to which the transaction applies.
8-10	Source Code	Enter the three digit code required for reimbursement accounting purposes. This must be shown for transaction codes 5, 6, and 8.
11-14	Fiscal Account Code (FAC)	
15-16	Subsidiary Account Code (SAC)	
17	Sub-SAC	This field is available to break out the SAC account to a lower level. This field will compute for status of funds and allotment ledger. These totals will be rolled to the higher level based on report requirements. If cc 17 is not used, zero fill.
18-21	Object Class Code	Enter the four digit object class code applicable to the transaction. For cc 20-21 enter the applicable digits (do not leave blank).
22-23		
24-25	Transportation Document Code	Enter the two digit code as outlined in Figure 8-4, AR 37-108

Table 2-5 (cont)

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
26-38	Reference Number	Enter the reference (BV) number assigned to the applicable transaction. Reference numbers will include such numbers as MILSTRIP requisition number, transportation document serial numbers, or other locally devised document series. (See note 5 for transportation documents.)
39-41	Batch Number	Enter the batch number assigned to accounting transactions.
42-45	Summary Date	Enter date (year and month - 80-70) on which transaction is processed.
46	Transaction Code	Enter applicable transaction code as outlined in Figure 2-2.
47-56	Amount	Credit amount will be identified by 11 zone in low order position.
57	WIG	Enter an 11 zone punch (X) to indicate transaction is considered within Government.
58	MILSTRIP Requisition Code	Enter an 11 zone punch (—) to indicate a MILSTRIP interfund transaction.
59	Partial Payment Code	Enter code "P" to denote a partial payment against a transaction.
60	Program Element Code	Enter appropriate Program Element (PE) code from chapter 24, this manual.
61-	Disbursement Type Code	Enter appropriate code outlined in Figure 2-3 for disbursement actions.
62	Construction Fund Withdrawal	Enter on "X" to reflect funding withdrawals by CNGB within the 2085 and 2086 appropriations Deobligation transactions only.

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Table 2-5 (cont)

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
63-67	Quantity	This data will be entered from logistics interface system. Manual input must reflect quantity if applicable.
68-69	Unit of Issue	This data will be entered from logistics interface system. Manual input must reflect unit of issue, if applicable.
70	Civilian Pay MOD Code	This data is entered from civilian pay interface system. Manual input must reflect this code, if applicable.
71	Civilian Pay Indicator	This code is entered through the technician pay system to delete punching of disbursement records for MOD actions in Program C109.
72	Functional Area Proponent	This code reflects the functional area from which the transaction was generated. Code to be locally assigned and can be either alpha or numeric.
73	Type Pay Code	This data designates the transaction by GS WG or GM for payroll data.
74-80	Unit Price	This data is entered from the logistics interface system. If manual input, data must be reflected, if applicable.
81-84	DSSN	Enter DSSN of disbursing activity.
85-86	Transmittal Number	This data reflects the transmittal number assigned to TBO data received from other DSSNs.
87-89	Disbursed Date	The date (month and year) a TBO transmittal was disbursed (for example, 072)
90-95	DOV Number	The Disbursing Officers Voucher number assigned each TBO transaction.

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Table 2-5 (cont)

CARD COLUMN	REQUIRED DATA ELEMENT	EXPLANATION
96	Liquidation Code	This code is placed in a transaction by ADP for which obligation, disbursement, and receipt actions have been completed. Coding is mechanized based on detail transactions processed.
97-101	Julian Date	This will be entered mechanically.
102-105	0930-0942 Sort Control	This is placed in system through the mechanized process.
106	Liquidated Prior Cycle	This is generated mechanically.
107-111	Interfund Bill Number	This is generated mechanically.
118-121	Bill number for mechanized transportation documents. Also Disbursement control No. for Technician Pay data.	Must be given to ADP for entering the computer in Program FIS175.

REMARKS

1. cc 4-5 will be used to denote fiscal year designation as follows:

   a. Last two digits of fiscal year will be used.

   b. Suspense transactions will be reflected by "F" in cc 4 to represent 21F3885 data.

   c. Merged transactions will be reflected by an "M" in cc 5 with cc 4 blank.

2. cc 6-7 will be used for appropriation data as follows:

   a. Suspense account transactions will be reflected as "85" (21F3885).

   b. All other appropriations will be indicated with last two digits of appropriations (for example, 60, 65, 85, 86).

3. cc 11-14 will indicate specific accounting data as follows:

   a. Suspense Account transactions will be indicated with the adjustment advice code (for example, 14, 19, 34) in cc 11-12 and zero fill cc 13-14. The "O" preceding the advice code will be ignored.

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Table 2-5 (cont)

b. Merged account transactions (less 0930 and 0942) will be indicated with nominal account 9977 in cc 11-14. 0930 and 0942 will be indicated for travel advance transactions.

c. All other transactions will be indicated with appropriate fiscal account codes.

4. cc 15-16 will be zero filled when not identifying specific data.

5. The reference number for transportation documents consists of ten (10) characters, both alpha and numeric. In the event there are less than three alpha characters in the serial number the field will be zero filled for the second or third alpha character. The overall number consists of one, two or three alpha characters and seven numeric.

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CHAPTER 3

REPORTING REQUIREMENTS

3-1. General. This chapter prescribes the procedures for the preparation, verification, and submission of the financial accounting reports that are required in chapter 15, AR 37-108 and other National Guard and Army reporting directives.

3-2. Preparation procedures. a. Report listings. Specific instructions for the preparation of the status of allotments, status of reimbursements, obligations by object class, and analysis of unliquidated obligations are outlined in the appropriate chapters in this phamphlet. The following supplemental instructions will be followed with regard to the particular report.

b. Supporting Documents. Copies of certain supporting documents are required to be furnished with the monthly report package for reconciliation. The following documents are:

(1) Notification of Rejection of Voucher (DA Form 3124-R).

(2) Voucher and Schedule to Effect Corrections of Errors (SF 1097).

(3) Analysis of Balance in Suspense (DA Form 2947-R).

(4) Schedule of Uncleared Suspense Items.

(5) Quarterly Report of Selective Service Cost Data (RCS: ARNGB-38).

3-3. Submission instructions. a. Fiscal accounting reports will be assembled in the following order for submission to NGB-ARC-A in the number of copies required for each report.

(1) Current Fiscal Year
CSCFA-216 Status of Allotments
Total Cumulative Expenditures
CSCFA-212 Object Class Report
Total Cumulative Obligations
CSCAA-112 Status of Reimbursement

(2) First Prior Fiscal Year
CSCFA-216 Status of Allotment
Total Cumulative Expenditures
CSCAA-112 Status of Reimbursements

(3) Second Prior Fiscal Year
CSCFA-216 Status of Allotment
Total Cumulative Expenditures
CSCAA-112 Status of Reimbursements

(4) "M" (MERGED" ACCOUNTS)
CSCFA-216 Status of Allotment
Total Cumulative Expenditures

(5) Multi-Year (Those not included in 1, 2, 3, or 4 above)
CSCFA-216 Status of Allotment
Total Cumulative Expenditures
CSCFA-212 Object Class Report

(6) CSCFA-213 Analysis of Unliquidated Obligations Report

b. All originals of the above reports will be assembled in the order shown and will be stapled in the upper left corner.

c. Duplicate copies will be assembled in the same order as the originals and will be stapled in the upper left corner.

d. The letter of transmittal, supporting documents cited in para 3-2b, and any other adjustment document or miscellaneous items should be assembled and held together by means of a paper clip.

e. Entire package should be mailed in a Jiffy or similar insulated envelope.

f. The report package will be forwarded to arrive at the NGB not later than close of business on the 4th workday of the month following the end of the reporting period. A minimum of 3 days transmittal time will be allowed for delivery through postal channels.

g. Mailing envelopes will be addressed, identified, and marked as indicated below:

(1) Address to —
NGB-ARC-A
5600 Columbia Pike, Rm. 703
Falls Church, VA 22041

(2) Identify contents in lower left corner and include a special marking as follows:

IMPORTANT CONTENTS
FISCAL ACCOUNTING REPORTS
PLEASE EXPEDITE DELIVERY
To reach addresses by COB on (insert due date)
Include marking to insure fast postal deliv-

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ery. Priority mailing will be used to insure quick delivery of reports by the prescribed due date.

h. The use of Express Mail will be authorized to forward the report or budget review package under the following circumstances:

(1) When the due date cannot be met due to circumstances beyond State control; for example, ADP equipment breakdown.

(2) When citing specific Army permit number upon written approval from NGB-DAP (AUTOVON 227-5447).

(3) Customer receipts for express mail must be forwarded to NGB-DAP NLT the first working day of each month for the previous month's mailings. If USPS fails to meet their guaranteed next day delivery (if mailed at post office by 1700, it will be delivered to an address by 1500 the next day), application for credit must be initiated by the mailing activity.

(4) This authority may be revoked at any time in accordance with paragraph 2-6 of AR 340-3.

3-4. Flash obligation report. In addition to the above report package, an additional report will be required to be submitted to NGB-ARC-A monthly. This will be in the form of a Flash Obligation Report and will be submitted so as to arrive NLT COB 4th workday of the following month. The report will be in message format DD Form 173 as shown in Figure 3-3, and identified as the Monthly Flash Obligation Report - DD COMP (M) 1445 Month and Year.

a. The amount of obligations reported for each appropriation must match exactly the cumulative obligations listed on the status of allotment CSCFA-216.

b. The amount of automatic reimbursements must match exactly the cumulative reimbursements earned listed on the status of reimbursements CSCAA-112.

3-5. Annual certified reports. a. Section 1311 of Public Law 663, 83d Congress, and Department of Defense implementing instructions require the certification as of 30 September, of the status reports and financial statements in accordance with the criteria defined in Section 1311 (AR 37-21).

b. Certified reports as of the end of each fiscal year will be prepared for status of allotments (RCS-CSCFA-216). The certifications are applicable to reported amounts of cumulative obligations and reported amounts of unliquidated obligations. The level of reporting unliquidated obligations will be the same as that at which obligations are reported.

c. Certified reports for the status of reimbursements (RCS CSCAA-112) also will be prepared at the end of each fiscal year. The validity of the unobligated balance as of end of each fiscal year is dependent not only upon the validity of obligations, but also upon the reliability and completeness of the data relating to orders, earnings, and receivables reported in connection with reimbursement activities.

d. Adequate controls will be established by USPFOs to insure that these reports reflect accurate and complete reporting of all required data.

e. The certification of year end reports will be made over the personal signature of the USPFO. The certificate will be placed on the final page of each report, not in a transmittal letter.

f. Additional instructions concerning the preparation and submission of year-end fiscal accounting reports will be published before to the end of each fiscal year based on guidance received from the Department of the Army.

3-6. Reporting accuracy. a. Report Data. Data for the preparation of reports will be obtained from fiscal accounting records and supported by the documents and files maintained by each fiscal station. All money amounts will be reported in exact dollars and cents. All reports, punch cards, memorandum data, and other supporting documents must be carefully reviewed and verified before submission to insure that the reports are properly prepared and the data reported is complete and accurate in all respects.

b. Checklist for verifying accuracy of reports.

(1) Incomplete, inaccurate, and late reporting of monthly financial data causes delays and other considerable difficulties in the final consolidation and reconciliation of all data reported.

(2) Errors and discrepancies in reports can be eliminated or reduced at the fiscal station level by a careful review and complete verification of the data contained in the reports. The punched cards for each report should be interpreted and proofread, if necessary, to insure that they are identical to the printed reports and are complete and accurate. FIS 326 furnishes fiscal supervisors

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a listing of the final report package CSCFA 216 to include Header records and record count.

(3) Appropriate action will be taken by each USPFO to establish adequate internal control procedures for reviewing transactions and verifying the accuracy of all financial reports. Such procedures should include provisions for the detection and prevention of errors and discrepancies during the process of recording transactions and preparing reports. Responsibility for the required review and verification of data reported before final approval and submission should also be assigned to a specific individual.

(a) Printed reports and related punch cards must reflect the correct codes that are prescribed in the applicable report card format outlined in applicable chapters to identify the data being reported in the following card columns:

Card Column	Description of date
1	Report Code
2-3	Fiscal Station Number
4	Fiscal Year Designation
5-6	Appropriation Code
7-10	Fiscal Account Number or Symbol

(b) Amounts and other data must be punched in the proper columns and fields of the card as prescribed in the applicable report card format outlined in applicable chapters herein. Credit "X" (11 zone) punch over the last (units) column of the amount field must be included, when required, to identify the amount as a "Credit."

RCS: CSCFA 216 Report—Status of Allotments

(c) The amount of funds available and cumulative obligations reported by FAC and program year on the status of allotments reports (RCS CSCFA-216) for multi-year appropriations must be in exact agreement with the amount of allotments shown in the NGB funding document (NGB Form 42) for the applicable report period (para 3-3a, NGR 37-108).

(d) The amount of total funding program and funds available reported in the status of allotments report for the current fiscal year must agree at program and/or appropriation level with the amount authorized by NGB funding documents (NGB Form 42), plus the amount of orders received in OMARNG (2065) as indicated in the status of reimbursements reports as of the end of the report period.

(e) The amount of cumulative obligations reported on the status of allotments report for the current fiscal year should not exceed the amount of funds available as shown on the report at FAC level. The amount of cumulative obligations reported should agree with the amount of cumulative obligations for the prior month plus the obligation for the current month.

RCS CSCFA-212 Report—Object Class Report

(f) Obligations for the Object Class Report (RCS CSCFA-212) must reflect the proper four-digit EOE codes prescribed for card columns 12-15.

(g) The amount of total transactions reported on the obligations by object class must be in exact agreement with the amount of Cumulative Obligations reported at appropriation level on the status of allotments report for the current fiscal year.

RCS CSCAA-112 Report—Status of Reimbursements

(h) Status of reimbursements reports (RECS CSCAA-112) must reflect the proper source codes prescribed for card columns 12-14.

Analysis of Unliquidated Obligations

(i) The combined amounts reported as undelivered orders and accounts payable (Government and Non-Government) must agree with the total amount reported by fiscal year and appropriation in the unliquidated obligations column.

(j) The amount of unliquidated obligations reported in the analysis of unliquidated obligations report must be in exact agreement with the amount of unliquidated obligations reported at appropriation

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level in the applicable status of allotments report for the fiscal year concerned.

(k) The total cumulative expenditure transactions reported must be in exact agreement with the total cumulative expenditures reported on the applicable status of allotments report.

(l) The listing for the current fiscal year status of allotments report will include the data required for maintenance of real property facilities.

(m) The completed reported package also should be verified to insure that it contains one group of all signed original reports, one group of duplicate reports, one group of supporting documents, and all other required miscellaneous documents and a letter of transmittal as prescribed herein.

3-7. Report cards. a. All report records will be places on disk from the respective programs and will be processed through the report edit program for further assurance of validity. This edit program checks for the conditions outlined in Chapter 25 and provides a listing of such conditions when they occur. All conditions will be either corrected or verified as correct prior to submission to NGB. Required changes can be accomplished via CANDE.

b. Following the edit routine, all report records with applicable text-header and report control cards will be routed to AUTODIN for transmission. Data tape can b maintained for retention requirements.

c. A Data Message Form, DD Form 1392, will be completed as outlined on Figure 3-2 and will be furnished the AUTODIN facility with the report. The transmitted report data will be due NLT COB on the 4th workday of the month following the accounting month. Make sure that the message arrives at the NGCC by the required time and due date. Hardcopy reports with cards will still be required to be mailed in accordance with para 3-3f.

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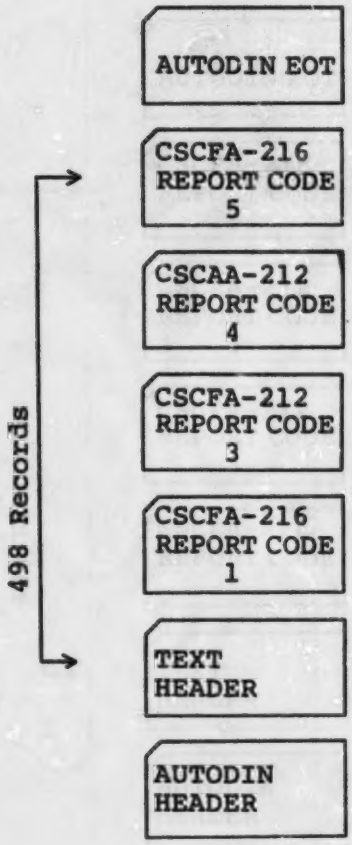
NGB MONTHLY REPORT
CARD SUBMISSION ARRANGEMENT



Analysis of Unliquidated Obligations RCS CSCFA-216. All fiscal years.

Status of Reimbursements RCS CSCAA-112 Current & Prior Year, Funded and Automatic

Obligations by Object Class RCS CSCFA-212 Current Year and Multi-Year

Status of Allotments RCS CSCFA-216

NOTE: The above represents a one message submission. AUTODIN procedures should be followed for multiple messages (more than 100 cards).

Figure 3-1 NGB Monthly Report Card Submission Arrangement

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DATA MESSAGE FORM
(DD Fm 1392)

This form will be completed for each monthly report package and furnished the AUTODIN facility with report cards.

DATA MESSAGE FORM	PRECEDENCE	LMF	CLASSIFICATION	
	PRIORITY	CC	UNCLASSIFIED	
ADDRESSEE (Clear Text) NATIONAL GUARD COMPUTER CENTER RUKGNGC				CARD COUNT (Detail cards) Note 1
ORIGINATOR'S IDENTIFICATION (RCS, follow-up, status, etc.) Status of Allotment Report	CONTENT IND AFHF	RELEASING OFFICER'S SIGNATURE		OFFICE SYMBOL & EXT. Self-Explanatory
REMARKS Monthly Fiscal Report Message				
FOR COMMUNICATIONS CENTER USE ONLY				
ORIGINATOR'S ROUTING INDICATOR	STATION SERIAL NUMBER	DATE-TIME (Time filed)		
TOTAL CARD COUNT	ADDRESSEE ROUTING INDICATOR RUKGNGC	SUPERVISOR'S SIGNATURE		
OPERATOR'S SIGNATURE	TIME TRANSMITTED	CLASSIFICATION		

DD FORM 1392, 1 AUG 62

NOTE 1: Card count will indicate the total number of cards for the report package to include text header card and end of transmission card (EOT).

Figure 3-2 Data Message Form (DD Form 1392)

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JOINT MESSAGEFORM | SECURITY CLASSIFICATION

PAGE	DRAFTER OR RELEASER TIME	PRECEDENCE ACT	PRECEDENCE INFO	LMF	CLASS	CIC	FOR MESSAGE CENTER/COMMUNICATIONS CENTER ONLY DATE – TIME	MONTH	YR
1 OF 1					UUUU				

R/OK | MESSAGE HANDLING INSTRUCTIONS

FROM: USPFO of State

TO: NGB Falls Church VA (ARC-A)

SUBJECT: FLASH OBLIGATION REPORT

APPROPRIATION	DIRECT	REIMBURSABLE FUNDED	REIMBURSABLE AUTOMATIC
2112060	XXXX	XXXX	-0-
2112065	XXXX	-0-	XXXX
2102085	XXXX	-0-	-0-
2112085	XXXX	-0-	-0-
2112086	XXXX	-0-	-0-
2102086	XXXX	-0-	-0-
21*2085	XXXX	-0-	-0-
21*2086	XXXX	-0-	-0-

NOTE: * represents current year activity in respective program year.

6543210

DISTR:

DRAFTER TYPED NAME, TITLE, OFFICE SYMBOL, PHONE & DATE: Self Explanatory

SPECIAL INSTRUCTIONS

RELEASER

TYPED NAME, TITLE, OFFICE SYMBOL AND PHONE: Self Explanatory

SIGNATURE: Self Explanatory

SECURITY CLASSIFICATION: UNCLASSIFIED

DATE TIME GROUP

DD FORM 1 DEC 70 173 REPLACES DD FORM 173, 1 JUL 68, WHICH WILL BE USED. ☆U.S. GPO:1977-0-765-037/96

Figure 3-3 Flash Obligation Report (DD Form 173)

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Table 3-1 Text Header Card (Furnished by System)

CARD COLUMNS	EXAMPLE	DESCRIPTION
1-6		Always punch TEXHDR
7		Not used — leave blank
8-21	CSCFA-216	This field will contain the report control symbol CSCFA-216 in cc 8-15 representing the status of allotment report. This field will be left justified. All special characters (dashes, parenthesis, slashes, for example) will be deleted. No blanks will be left within the RCS. All columns (cc 16-21) to the right of the RCS will be blanks. Do not include the letters "RCS".
22-23		Not used — leave blank
24-29	770830	Report/Submission As-of-Date—numeric, YYMMDD.
30-31		Not used — leave blank
32		Submission Code—Blank = Original submission; R = Resubmission (Complete); C = Corrections or changes to report (Partial).
33		Not used — leave blank
34-40	Message	Constant — punch MESSAGE
41		Not used — leave blank
42-44	001	Package Number - numeric, enter 001 for first package; 002 for second, etc.
45		Blank
46-47	OF	Constant "OF"
48		Blank

Table 3-1 (cont)

COLUMNS	EXAMPLE	DESCRIPTION
49-51	001	Total number of packages included in message -002, etc.
52		Blank
54-67		Punch A - Pass to "NGB-ARD"
68-71	AFHF	Content Indicator Code must agree with Content Indicator specified on DD Form 1392.
72-73	State Code (Numeric)	
74-80	Blank	

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CHAPTER 4

YEAREND PROCEDURES

4-1. General. The yearend closeout will be accomplished in accordance with the provisions of para 4-14, NGR 37-108 and as further stated herein. Mechanized procedures will close the final 30 September year-to-date file and compute appropriate balances necessary for the succeeding year. Special procedures for yearend closeout will be furnished by NGB-ARC-A based on DA or other requirements.

4-2. Transfer of balances. The transfer of appropriate account balances to the succeeding fiscal year for both open and lapsed appropriations will be accomplished by processing the year-to-date file through the mechanized procedures outlined in the ADP operator's manual.

a. Year-to-date (Y-T-D) records for transaction codes B, R, and U will be generated to reflect the yearend unobligated balances, reimbursements receivable, and unliquidated balances for all appropriations and years. The data for these records will be placed in both the inception-to-date and current FY activity fields. The prior year data for these transaction codes will be deleted during this conversion.

b. In order to compute current year data for the new fiscal year, the conversion will delete the data in the month-to-date and current FY activity fields for transaction codes 1 through 8.

c. Unliquidated balances for lapsed appropriations will be updated into the merged accounts for the new file.

d. Following the yearend reconciliation prescribed by NGR 37-108 and AR 37-108, the fiscal transaction history (unliquidated) file will be converted. This conversion will consist of placing the "M" in the fiscal year field and 997700 in the account field of the third prior year accounts (except for projects 0930 & 0942 which will not be charged to 9977.00).

e. The year-end conversion will generate a beginning Y-T-D file and fiscal transaction history file (unliquidated) for all prior year and "M" accounts. Current year accounts will be generated as transactions are processed through the system.

4-3. Control. Upon completion of the conversion process, the year-to-date and unliquidated files will be listed and furnished fiscal accounts along with the status of funds and reimbursement ledger. These listings will be used to verify beginning prior year balances.

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CHAPTER 5

SYSTEMS INTERFACE

5-1. General. This chapter reflects those systems which have a direct interface with NAGFACTS and outlines detail procedures which must be followed.

5-2. Civilian pay. a. This system provides the obligation data required in the accounting system. The interface input consists of those obligations generated each pay period and those MOD obligations required for the odd days at the end of each month. This end of the month data reflects the debit obligation for the end of the month processing and the credit reversal for the succeeding month.

b. In order to totally automate the Technician Pay data in to the accounting system a Reference Number, Batch Number, Date and Disbursement Control Number will be given to the Technician Pay Section and/or ADP for entering into the terminal when the system is executed. The MOD data will be given a different reference number than the normal pay period data.

c. Upon receipt of pay data from ADP, the Technician Pay Branch will insure that the transaction listing from FIS111 reconciles with the civilian payroll records. In the event an adjustment is required, the file will be brought up on CANDE and the appropriate record will be changed accordingly. Upon determining the payroll amounts to be corrected, the Technician Pay Branch will provide fiscal with obligation copy of the payroll. The transaction listing for fiscal will be provided as FIS110 is executed. In the event of card input, each card wil be given to fiscal after validating the above referenced totals for entry into the system.

d. Technician pay MOD data (debits) for end of the month obligation will be provided in FIS 111 with totals broken out spearate from the normal pay period data. MOD credits for the subsequent month's reversing action will be placed on DISK file "CREDMOD". The credit MOD file will be processed during the first update of the subsequent month's business.

5-3. Budget data. a. In order that data may be accumulated for the budget IRCS: 0197-OPM-AN report as required by NGB Pam 37-15-2, record will be generated in the fiscal accounting program (FIS110) for each transaction processed against a pay account. A table of pay accounts is contained in Program FIS110 which determines the data output.

b. If manual entry is required for Technician Pay data, the codes outlined for positions 70 and 73 of the detail transaction record will be required. These codes are required for accumulation of budget 0197 data and will reflect an invalid condition in the technician pay system if data is not present.

c. The data for Technician Pay will be retained during the year on the PAYOBL file pending the preparation of the 0197 report from Technician Pay Program T420.

5-4. Logistics system. a. Purpose. The purpose of this interface system is to provide mechanized obligation and disbursement transaction records from MILSTRIP system and interfund billing system.

b. Control. The interface system is controlled through the input of requisitions and cancellation advice cards on disk from the MILSTRIP system and detail and summary billings cards from the interfund system. The output from the interface programs will consist of the following transactions.

(1) Requisitions from disk applicable to funded items will create an obligation transaction record for input to the fiscal accounting system. This record will represent each requisition affecting Federal funds and will indicate appropriate fund citation.

(2) Cancellation advice records received from disk will produce appropriate transaction records reflecting credits to obligations. The cancellation records will be matched with the original obligation transaction. Such a match will produce the new record citing appropriate fund citation.

(3) Interfund billing cards received

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in the system will create appropriate disbursement transaction records. In addition, obligation adjustment records will be generated when appropriate.

(4) In addition to obligation and disbursement transaction records, a receipt record is generated based on actual warehouse receipts. This receipt record, in its final format, will be used to compute appropriate data for the analysis of unliquidated report and assist in reconciling the unliquidated obligations with the open requisition master file.

(5) An obligation adjustment record will be generated based on advice records received from the logistics system reflecting price changes.

c. Data exception. In order to better insure only valid adjustments are processed into the accounting system, all adjustments generated by logistics advice records, cancellations and Interfund billings will be compared as outlined in chapter 15.

5-5. ADAPS system. a. The ADAPS system will provide input to the accounting system from each cycle processed. This input will include the following:

(1) ARNG pay voucher summary which outlines the accounting data and dollar amounts.

(2) Unit payroll list which reflects the individual being paid by unit.

(3) Obligation transactions.

b. The information reflected on the summary sheet will be verified for accuracy before processing obligation transactions. in the event adjustment actions are required, changes will be made via CANDE and re-listed until all totals reconcile.

c. ADAPS obligation data will be processed through FIS 112 and automated disbursement will be placed on Disk file "PAYDISB". This data can be deleted if not required.

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CHAPTER 6

TRANSACTION EDIT AND PROOF

6-1. Purpose. To outline the methods of entering accounting data into the system, define the functions of the edit routine and outline the mechanics of automatic disbursement transactions.

6-2. Control. a. Input of the system may be accomplished from fiscal source documents, 80 column cards for obligation purposes, computer worksheets, or other documentation. Cards cannot be used as input for disbursement and/or collection transactions due to data required in the data base in fields 81-130 as shown in Figure 2-5.

b. Data input, either through terminal entry, card or disk, will be merged together and processed through the Edit conditions outlined on Figure 6-1. Control will be on both ODESY Batch and Fiscal Batch. In the event of errors, all batches which are processed together will not be allowed through the edit, therefore, will require rescheduling following correction of invalid data. Correction for the invalid data can be annotated on the edit listing and routed back to the terminal operator. Corrections will be accomplished by bringing the invalid batch up on the terminal and making the required entrees. In the event of out-of-balance conditions between the batch header and detail transactions, a journal listing of the particular batch will be obtained for determining the incorrect amount. Once the incorrect amount has been determined, the record number of that transaction will be brought on the screen and corrected.

c. Input files to the edit program consist of cards from other systems, ODESY input records and records from other disk areas such as obligation adjustments. All records which have cleared FIS105 edit will be placed on a file named DISKREC which in turn becomes TRNSFILE when FIS110 is processed. When FIS110 is executed, all of the above input files will be called in automatically, therefore, any correction required in the obligation adjustment files must be accomplished prior to executing FIS105.

d. Following the edit process, all transactions will be listed outlining detail transaction data with batch proof totals for fiscal verification and corrections if necessary. This listing will be utilized as the zero proofing of all totals prior to entering the update process.

6-3. General. a. Data input to the terminal will be entered based on the transaction data prompt record. The data included will be consistent with the transaction formats outlined in Appendix A. Data options will be coordinated with ADP operations to insure such optional requirements are made available for specific management data. Program options are outlined in ADP Operator's Manual and Appendix B, this manual. Coordination will be made with ADP to insure adherence to options.

b. A listing will be furnished of all transactions entering the system in batch sequence for data verification. Payroll transactions will be supported by an EOE recap.

c. Obligation data relative to civilian payroll costs will be stored on disc through the end of the yearly accounting period. The payroll data will be accumulated to the end of the yearly cycle, and will be run on Program T-420 to generate the Budget IRCS: 0197-OPM-AN report (formally the Budget 1088 report). This data may be run as often as required to verify totals throughout the year.

6-4. Account Edit Table. This table is used in Program FIS 105 to insure the FAC/SAC data is valid and also to reflect appropriate FAC/SAC with designated Program Manager and Program Element Codes. This table will include the FAC/SAC data for which transactions will be entered, applicable Program Manager and Program Element Codes as shown in Figure A-5. A separate table will be required for current year and another to represent prior year data.

a. FAC/SAC Data - Enter the valid FAC/SAC data as outlined in NGB Pam 37-100.

b. Program Manager Data - Enter the Manager Code applicable to each account. The codes in the table will govern the code place in the transation and will override the manually entered code.

c. Program Element Data - Applicable codes will be entered for each account. Those account which will require a percentage breakout for PE codes A-K reflect a % sign in the table.

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6-5. Automatic Disbursement Data. a. Disbursement transactions are generated in the system through the following programs.

(1) FIS 114—Technician Pay and ADAPS.

(2) FIS 170—MILSTRIP Conversion.

(3) FIS 177—Transportation Documents.

b. Disbursement records are generated from payroll data entering program FIS 112, and 114. Upon receipt of validated data from the Servicing F&AO, data will be provided the ADP as shown on Figure 6-1. This information will pull the payroll data by Control Number and generate disbursement records and listing for batch processing into the system. In the event a correction is required, the record must be deleted in accordance with ADP instructions and re-entered through the terminal with corrected data.

c. Disbursement data from program FIS 170 and 177 will be generated as outlined in Chapter 12 and 17, respectively.

6-6. Technician/ADAPS Pay Data. a. Obligation transactions from the technician and ADAPS pay systems will be run through program FIS111 and FIS113 respectively. FIS111 will provide Technician Pay Branch the EOE recap and will allow both Technician Pay and ADAPS Branches to make appropriate changes if necessary.

b. FIS112 will set up automatic disbursement data for each obligation processed based on assigned control number. Upon receipt of disbursement data from paying activities, process as outlined above.

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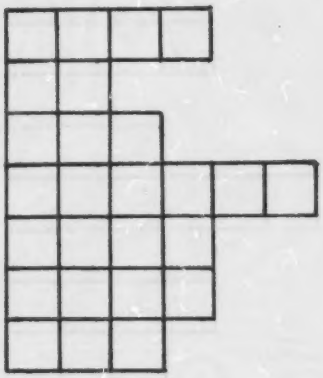
AUTOMATIC DISBURSEMENT
CONTROL DATA

1 - DSSN
2 - Transmittal Number
3 - Disbursed Date
4 - DOV Number
5 - Disb. Control No.
6 - Report Date
7 - Batch Number



The above information required for executing Fiscal Program FIS114

Figure 6-1 Auto Disb Control Data

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Table 6-1 Fiscal Transaction Edit

Data Field	Data Element	Edit Condition
1	Card Code	
4-5	Fiscal Year	Must not be greater than columns 10-11 of prompt record or not more than 2 less than columns 10-11 of prompt record, except when cc 6-7 equals 85 or 86, cc 4-5 can be four less than prompt record.
6-7	Appropriation	Must be 60, 65, 85, 86, or 98. If cc 4 is X or F, and cc 5 is blank, cc 6-7 must be 85, or 98, respectively.
8-10	Source	If 46 is 5, 6, 7, or 8, source must be numeric. For further transactions, source must be blank.
11-14	FAC	If appropriation 60, then 11-12 must be 09 or 31. If appropriation 65, then 11-12 must be 09 or 37. Columns 13-14 must be numeric. If M in column 5 nominal account 9977 must be in cc 11-14 for other than 0930/0942. If M in column 5 and 09 in 11-12, then 11-14 must be 0930 or 0942.
15-16	SAC	Must be numeric.
17	Sub-SAC	Must be alpha, or numeric.
18-21	Object Class	If 46 is a 3, and cc 4-5 is current FY, columns 18-21 must be alpha/numeric or blank. If blank, 4-5 must be less than 4-5 of date card. If cc 18-19 is "12" then cc 57 must be "-". If cc 4 in "F" or "X", 18-21 will be blank.
22-23	Blank	
24-25	Transportation	Must be blank, or if numeric, must be 51, 52, 53, 54, or 79.

Table 6-1 Fiscal Transaction Edit (Cont'd)

Data Field	Data Element	Edit Condition
26-38	Reference Number	The reference number for transportation documents must consist of 10 characters. The first character will be alpha. The next two positions can be alpha or numeric. The remaining seven will be numeric. There will be no more than three alpha characters.
39-41	Batch Number	Must not be blank.
42-45	Date	Column 42-43 of transaction must equal 45 of prompt record. Columns 42-45 must be numeric. Columns 43-45 of transaction card must equal 43-45 of prompt record.
46	Transaction	Must be 1 through 8.
47-56	Trans Amt.	
57	WIG	Must be "-" or blank. If cc 58 is "-" then 57 must be "-". If cc 17-18 has 12, then 57 must be "-".
58	Interfund Indicator	Must be blank or alpha.
59	Partial Payment	Must be blank or alpha.
60	PE Code	Any valid alpha code.

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Table 6-1 Fiscal Transaction Edit (Cont'd)

Data Field	Data Element	Edit Condition
61	Disbursement Type	If 46 is a 4, then this must be 2 or 3.
63-67	Quantity	Must be numeric or blank.
68-69	Unit of Issue	If cc 46 is "3", and cc 58 = "-" then c 68-69 must be alpha, not blank.
74-80	Unit Price	Must be numeric or blank.

Table 6-2 Transaction Edit and Proof

INPUT	FUNCTION	OUTPUT
Accounting Transactions required to be entered into the standard system.	All transactions are edited for validity of data against the specific conditions outlined in this chapter.	Output consists of valid transaction with zero proof totals and error list for invalid data. Invalid transactions are corrected and reentered.
Valid accounting transactions.	Lists all records with batch proof totals compared with transaction totals.	A listing of transactions are furnished reflecting batch proof totals and differences, if any. Differences must be corrected before proceeding with update process.
Technician pay transactions	Records the detail transaction by EOE and recaps such totals at the end of listing.	A special list is furnished, reflecting accounting data by EOE for payroll adjustments if necessary.

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CHAPTER 7

YEAR TO DATE PROCESS

7-1. Purpose. The Y-T-D file is generated through the update process from fiscal transactions entering the system. The Y-T-D file contains that summarized data required for status report data outlined in the following chapters in this manual. Because summary totals and current transactions are outlined, this listing is considered as an official installation accounting ledger. However, if it is desired to retain the allotment ledger as the installation accounting ledger, the Y-T-D listing may be disposed of following verification of status totals.

7-2. Control. The update process will be accomplished as frequently as may be required consistent with management and reporting requirements, but not less frequently than monthly.

7-3. Y-T-D summary totals. The summary totals reflected in the Y-T-D file represent the following.

a. Cumulative totals from the inception of the fiscal year to the time it lapses (inception-to-date).

b. Current month totals which are accumulated for reports. These totals are dropped at the beginning of the next month's business.

c. The current fiscal year total is cumulative from the beginning of the fiscal year and is dropped at the end of the year through the yearend conversion process.

7-4. Transportation document data. During the update process all transportation documents processed during the accounting period will be stacked on disc. This data will be used to produce the transportation document listing and cards for the transportation transactions transferred to the management fund as outlined in chapter 17.

7-5. Data Files. Input to FIS115 consist of Year-To-Date file and current period transactions (TRNSFILE). The TRNSFILE is purged during the update cycle and in turn updates the History File. The transportation document file (TRNPDOC) is extended with each update until program FIS175 is executed.

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YEAR TO DATE LISTING FISCAL STATION 44121 DATE 84153 PAGE 3

ID	PH	FY	APPR	FAC.	SAC	SRC	DECL	TYPE TC	REF------NUM	BATCH	I/F	DATE	INCEP TO DATE	MONTH TO DATE	CUR FY ACTVTY		MIG
3	AA	81	60	0930	000			4				8104	111.11	111.11	111.11		
1	AA	81	60	0930	000		4	4		4 222		8104	111.11				
													222.22	111.11	222.22	TRANS	TOTAL
3	AA	81	60	3942	000			4				8104	111.11	111.11	111.11		
													111.11	.00	111.11	TRANS	TOTAL
3		81	60	3116	00			1				8104	4.98	4.98	4.98		
													4.98	.00	4.98	TRANS	TOTAL
3		81	60	3116	00			4				8104	4.98	4.98	4.98		
													4.98	.00	4.98	TRANS	TOTAL
3	11	81	60	3116	000			1				8104	1000000.00	1000000.00	1000000.00		
													1000000.00	.00	1000000.00	TRANS	TOTAL
3	11	81	60	3116	000			2				8104	900000.00	900000.00	900000.00		
													900000.00	.00	900000.00	TRANS	TOTAL
3	11	81	60	3116	000			3				8104	67.20	67.20	67.20		
													67.20	.00	67.20	TRANS	TOTAL
3	11	81	60	3116	000			4				8104	45.00	45.00	45.00		
1	A1	81	60	3116	000		2	4		1 222		8106	10.00				
													55.00	10.00	55.00	TRANS	TOTAL
3		31	60	3117	10			3				8104	.34	.34	.34		
													.34	.00	.34	TRANS	TOTAL
3		61	60	3117	10			4				8104	.17	.17	.17		
													.17	.00	.17	TRANS	TOTAL

Figure 7-1 Year-To-Date Listing

7-2

Table 7-1 Year-To-Date Process

INPUT	FUNCTION	OUTPUT
Fiscal detail transaction records	Current period transactions are merged with the Y-T-D file for summarization of account data within transaction code sequence.	Updated Y-T-D listing reflected prior summary data, current period detail transactions and current summary totals.
		Transportation document data is placed on disc for generation of transportation listing and data for transfer to the management fund at end of accounting period.

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CHAPTER 8

ALLOTMENT LEDGER

8-1. Purpose. The allotment ledger will reflect the accounting summary data with current period detail transactions and may be used as the installation accounting ledger. When used as the installation accounting ledger, the listings will be retained for audit purposes in accordance with application retention regulations.

8-2. Control. The allotment ledger will be generated immediately following the update process through the job streaming technique. Program control will be based on the options outlined below.

a. Data may be obtained showing the current status of all accounts in the master file.

b. Data may be obtained for only those accounts which have current period transactions.

c. Data may be obtained by manager code.

d. Ledger to overflow on change of SAC.

e. Ledger to overflow on change of FAC.

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13-1344 44121 ALLOTMENT LEDGER DATE 81153 PAGE 5

FY	AP	FUND CODE	T C	ANNUAL FUNDING	ALLOTMENTS RECEIVED	ORDERS RECEIVED	OBLIGATIONS CUR MONTH	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNLIQUIDATED OBLIGATIONS	UNOBLIGATED BALANCE	MIS	REFERENCE NUMBER
81	65	0930000		.00	.00	.00	.00	.00	333.30	333.30-	.00		
				.00	.00	.00	.00	.00	333.30	333.30-	.00	SAC	TOTAL
				.00	.00	.00	.00	.00	333.30	333.30-	.00	FAC	TOTAL
81	65	0942000		.00	.00	.00	.00	.00	333.30	333.30-	.00		
				.00	.00	.00	.00	.00	333.30	333.30-	.00	SAC	TOTAL
				.00	.00	.00	.00	.00	333.30	333.30-	.00	FAC	TOTAL
81	65	3711000	4						759.20				127600
				.00	.00	.00	.00	.00	759.20	759.20-	.00	SAC	TOTAL
81	65	3711110		.00	.00	.00	.00	770000.00	.00	770000.00	770000.00-		
				.00	.00	.00	.00	770000.00	.00	770000.00	770000.00-	SAC	TOTAL
				.00	.00	.00	.00	770000.00	759.20	769240.80	770000.00-	FAC	TOTAL
81	65	3712130		.00	.00	5600.00	.00	.00	.00	.00	5600.00		
				.00	.00	5600.00	.00	.00	.00	.00	5600.00	SAC	TOTAL
				.00	.00	5600.00	.00	.00	.00	.00	5600.00	FAC	TOTAL
81	65	3717120	3				100.00	100.00					333
			4						100.00				333
J				.00	.00	.00	100.00	100.00	100.00	.00	100.00-	SAC	TOTAL
				.00	.00	.00	100.00	100.00	100.00	.00	100.00-	FAC	TOTAL
81	65	3732000	4						1125.00				XC023P4375
				.00	.00	.00	.00	.00	1125.00	1125.00-	.00	SAC	TOTAL
				.00	.00	.00	.00	.00	1125.00	1125.00-	.00	FAC	TOTAL
81	65	3733000		1000000.00	900000.00	.00	.00	.00	.00	.00	900000.00		
				1000000.00	900000.00	.00	.00	.00	.00	.00	900000.00	SAC	TOTAL
81	65	3733100		.00	.00	.00	.00	1518.89-	.00	1518.89-	1518.89		
				.00	.00	.00	.00	1518.89-	.00	1518.89-	1518.89	SAC	TOTAL
81	65	373211		.00	.00	.00	.00	68.00	.00	68.00	68.00-		
				.00	.00	.00	.00	68.00	.00	68.00	68.00-	SAC	TOTAL
81	65	373331		.00	.00	.00	.00	10.30	.00	10.30	10.30-		
				.00	.00	.00	.00	10.30	.00	10.30	10.30-	SAC	TOTAL
81	65	373342		.00	.00	.00	.00	2.53	.00	2.53	2.53-		
				.00	.00	.00	.00	2.53	.00	2.53	2.53-	SAC	TOTAL
				1000000.00	900000.00	.00	.00	1438.06-	.00	1438.06-	901438.06	FAC	TOTAL
81	65	3734000		1000000.00	900000.00	.00	.00	.00	.00	.00	900000.00		
				1000000.00	900000.00	.00	.00	.00	.00	.00	900000.00	SAC	TOTAL
81	65	373423		.00	.00	.00	.00	.42	.00	.42	.42-		
				.00	.00	.00	.00	.42	.00	.42	.42-	SAC	TOTAL
81	65	373424		.00	.00	.00	.00	3.00	.00	3.00	3.00-		

Figure 8-1 Allotment Ledger

8-2

18-1044 44121 ALLOTMENT LEDGER BY PROJECT MANAGER AA DATE 81153 PAGE 5

FY AP	FUND CODE	T C	ANNUAL FUNDING	ALLOTMENTS RECEIVED	ORDERS RECEIVED	OBLIGATIONS CUR MONTH	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNLIQUIDATED OBLIGATIONS	UNOBLIGATED BALANCE	WIG	REFERENCE NUMBER
81 65	0930000		.00	.00	.00	.00	.00	333.30	333.30-	.00		
			.00	.00	.00	.00	.00	333.30	333.30-	.00	SAC	TOTAL
			.00	.00	.00	.00	.00	333.30	333.30-	.00	FAC	TOTAL
81 65	0942000		.00	.00	.00	.00	.00	333.30	333.30-	.00		
			.00	.00	.00	.00	.00	333.30	333.30-	.00	SAC	TOTAL
			.00	.00	.00	.00	.00	333.30	333.30-	.00	FAC	TOTAL
81 65	3733100		.00	.00	.00	.00	1518.89-	.00	1518.89-	1518.89		
			.00	.00	.00	.00	1518.89-	.00	1518.89-	1518.89	FAC	TOTAL
			.00	.00	.00	.00	1518.89-	.00	1518.89-	1518.89	FAC	TOTAL
			.00	.00	.00	.00	1518.89-	666.60	2185.49-	1518.89	APR	TOTAL

18-1044 44121 ALLOTMENT LEDGER BY PROJECT MANAGER XX DATE 81153 PAGE 10

FY AP	FUND CODE	T C	ANNUAL FUNDING	ALLOTMENTS RECEIVED	ORDERS RECEIVED	OBLIGATIONS CUR MONTH	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNLIQUIDATED OBLIGATIONS	UNOBLIGATED BALANCE	WIG	REFERENCE NUMBER
81 65	3217120	3				100.00	100.00					333
		4						100.00				333
			.00	.00	.00	100.00	100.00	100.00	.00	100.00-	SAC	TOTAL
			.00	.00	.00	100.00	100.00	100.00	.00	100.00-	FAC	TOTAL
81 65	3739000	4						150.00				444
			.00	.00	.00	.00	.00	150.00	150.00-	.00	SAC	TOTAL
81 65	3739300	3				200.00	200.00					444
			.00	.00	.00	200.00	200.00	.00	200.00	200.00-	SAC	TOTAL
			.00	.00	.00	200.00	200.00	150.00	50.00	200.00-	FAC	TOTAL
			.00	.00	.00	300.00	300.00	250.00	50.00	300.00-	APR	TOTAL

18-1044 44121 ALLOTMENT LEDGER BY PROJECT MANAGER 11 DATE 81153 PAGE 12

FY AP	FUND CODE	T C	ANNUAL FUNDING	ALLOTMENTS RECEIVED	ORDERS RECEIVED	OBLIGATIONS CUR MONTH	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNLIQUIDATED OBLIGATIONS	UNOBLIGATED BALANCE	WIG	REFERENCE NUMBER
81 60	3116000		1000000.00	900000.00	.00	.00	67.20	45.00	22.20	899932.80		
			1000000.00	900000.00	.00	.00	67.20	45.00	22.20	899932.80	SAC	TOTAL
			1000000.00	900000.00	.00	.00	67.20	45.00	22.20	899932.80	FAC	TOTAL
			1000000.00	900000.00	.00	.00	67.20	45.00	22.20	899932.80	APR	TOTAL

Figure 8-2 Allotment Ledger by Project Manager

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Table 8-1 Allotment Ledger

INPUT	FUNCTION	OUTPUT
The fiscal Y-T-D master file consisting of master summary records and current period detail transactions.	Computes summary totals for all accounts affected during the accounting period and lists summary data and detail transactions in account order.	A listing reflecting summarized account totals in ledger format.
	For manager option, the data is summarized by account within each manager code. Lists all summary data and detail transactions by manager code.	The option provides and additional listing of summarized data by program manager.

CHAPTER 9

REIMBURSEMENT LEDGER

9-1. Purpose. The reimbursement ledger represents the subsididary ledger which recaps the reimbursement transactions entering NAGFACTS. Data is summarized at fiscal year, appropriations, FAC/SAC, and source code levels and will be maintained for verifying and supporting the status of reimbursement report data.

9-2. Control. a. Reimbursement data, including orders received, reimbursement earned, and reimbursements collected, will be accumulated at the lowest level of accounting consistent with report requirements. In order to satisfy budget schedule 5 requirements, reimbursements earned must be maintained at the level which obligations are made. Other data may be maintained at, as a minimum, FAC level.

b. Reimbursement accounting will be accomplished through transaction codes 5, 6, 8, and R. The numeric codes will be used during the day-to-day process whereas the alpha code (R) will be used only to account for prior year receivables. This code will be controlled through the yearend process, at which time outstanding reimbursement receivables will be summarized and transferred to this code for updating the master Y-T-D file.

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REIMBURSEMENT LEDGER DATE 81132 PAGE 1

FY	APR	FAC	SAC	SOURCE CODE	REFERENCE NUMBER	T C	ORDERS RECEIVED	REIMB. EARNED	CUR/MONTH COLLECTIONS	REIMB. COLLECTED	UNFILLED ORDERS	REIMB. RECIVABLE
81	65	3712	130	111	00000000001700	5	5,600.00				5,600.00	
					00000000001700	6		3,200.00			3,200.00	3,200.00
					00000000001700	8			1,500.00	1,500.00		1,500.00
					SOURCE TOTAL		5,600.00	3,200.00	1,500.00	1,500.00	2,400.00	1,700.00
					SAC TOTAL		5,600.00	3,200.00	1,500.00	1,500.00	2,400.00	1,700.00
					FAC TOTAL		5,600.00	3,200.00	1,500.00	1,500.00	2,400.00	1,700.00
81	65	3735	000	222	00000000001800	5	900.00				900.00	
					00000000001800	6		200.00			200.00	200.00
					SOURCE TOTAL		900.00	200.00	.00	.00	700.00	200.00
					SAC TOTAL		900.00	200.00	.00	.00	700.00	200.00
					FAC TOTAL		900.00	200.00	.00	.00	700.00	200.00
					APPROP TOTAL		6,500.00	3,400.00	1,500.00	1,500.00	3,100.00	1,900.00
					FY TOTAL		6,500.00	3,400.00	1,500.00	1,500.00	3,100.00	1,900.00
					FINAL TOTAL		6,500.00	3,400.00	1,500.00	1,500.00	3,100.00	1,900.00

Figure 9-1 Reimbursement Ledger

9-2

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Table 9-1 Reimbursement Ledger

INPUT	FUNCTION	OUTPUT
The Y-T-D merge file and detail reimbursement transactions for current accounting period.	Considers transaction codes 5, 6, 7, and 8 within the Y-T-D merge file and computes cumulative data for the reimbursement program in ledger format from detail transactions processed.	Listing of reimbursement accounts by source code with detail reimbursement transactions.
	This program computes the year-end reimbursement receivable total and punches the resultant transaction code "R" cards for yearend closing actions.	Transaction code "R" records to be merged into the current year beginning Y-T-D file. Records are produced at either FAC or SAC level.

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CHAPTER 10

STATUS OF FUNDS

10-1. Purpose. The status of funds data is generated from the master Y-T-D file and outlines summarized data applicable to fund programs, orders received, obligations, disbursements, funding availability, and outstanding unliquidated obligations.

10-2. Control. a. The status of funds will be used as the installation accounting summary ledger. Data controls will be at the lowest level consistent with management and reporting requirements and as required by the ARNG Management Structure, NGB Pam 37-100. This data can be obtained from terminal entry into the Y-T-D master file or on listing. Job streaming techniques generate the hard-copy report following the allotment ledger.

b. Prior year summary totals for unobligated balances and unliquidated obligations will be generated at fiscal yearend as transaction codes "B" (unobligated) and "U" (unliquidated). The unobligated balances for prior year accounts will be moved to the funds available column during the conversion process. These codes represent cumulative yearend totals, therefore, detail transaction cards with these codes which are processed for adjustment actions will not be processed during the normal accounting period.

10-3. General. The format outlined herein meets the ledger column requirements as established by NGR 37-108 and AR 37-108 to insure the proper control of funding availability and recapping the summary data required for reconciliation. Internal summary ledgers and records may be maintained as necessary for internal management control, however, the data call-up routines made available through the terminal into the data base offset the additional ledger requirements.

10-4. Management data. An option is included in the system to provide summary data for management control. This data will list by manager code and represent current year status of funds. The call-up routine on terminal from data base files is available and will be listed as desired based on manager code in cc 2-3 of detail records.

10-5. Non-MILSTRIP Obligation Adjustments.

a. Following the Status of Funds, Program FIS142 will generate obligation adjustment records from TBO disbursements processed. Any outstanding obligation will adjust itself following the input of a disbursement without the partial payment code "P" in cc 59 of the detail record.

b. The primary control will be on EOE, FAC & SAC within each reference number set. Travel and pay will be adjusted seperately. Any change required will be accomplished by bringing the transaction on the screen using appropriate commands Via CANDE.

c. The obligation adjustments will arbitrarily be processed when FIS105 is executed, therefore, all desired changes must be initiated immediately.

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CURRENT YEAR TO DATE STATUS OF FUNDS FOR FISCAL STATION 44121 DATE 81132 PAGE 2

FY AP FAC/SAC	AFP	ALLOTMENTS	ORDERS RECEIVED	OBLIGATIONS CURRENT	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNOBLIGATED BALANCE	UNLIQUIDATED OBLIGATIONS
81 65 371110	.00	.00	.00	7,426.60	7,426.60	.00	7,426.60-	7,426.60
81 65 3711110	.00	.00	.00	770,000.00	770,000.00	.00	770,000.00-	770,000.00
SUB PROJ TOT	.00	.00	.00	777,426.60	777,426.60	.00	777,426.60-	777,426.60
81 65 3712130	.00	.00	5,600.00	.00	.00	.00	5,600.00	.00
81 65 3712200	.00	.00	.00	210.00-	210.00-	.00	210.00	210.00-
81 65 3712230	.00	.00	.00	210.00	210.00	.00	210.00-	210.00
SUB PROJ TOT	.00	.00	5,600.00	.00	.00	.00	5,600.00	.00
PROJECT TOT	.00	.00	5,600.00	777,426.60	777,426.60	.00	771,826.60-	777,426.60
81 65 373110	.00	.00	.00	38,847.20	38,847.20	.00	38,847.20-	38,847.20
SUB PROJ TOT	.00	.00	.00	38,847.20	38,847.20	.00	38,847.20-	38,847.20
81 65 3732210	.00	.00	.00	374.00	374.00	.00	374.00-	374.00
SUB PROJ TOT	.00	.00	.00	374.00	374.00	.00	374.00-	374.00
81 65 3733000	1,000,000.00	900,000.00	.00	.00	.00	.00	900,000.00	.00
81 65 3733100	.00	.00	.00	1,518.89-	1,518.89-	.00	1,518.89	1,518.89-
81 65 373311	.00	.00	.00	68.00	68.00	.00	68.00-	68.00
81 65 373331	.00	.00	.00	10.30	10.30	.00	10.30-	10.30
81 65 373340	.00	.00	.00	2.53	2.53	.00	2.53-	2.53
SUB PROJ TOT	1,000,000.00	900,000.00	.00	1,438.06-	1,438.06-	.00	901,438.06	1,438.06-
81 65 3734000	1,000,000.00	900,000.00	.00	.00	.00	.00	900,000.00	.00
81 65 373423	.00	.00	.00	.42	.42	.00	.42-	.42
81 65 373424	.00	.00	.00	3.00	3.00	.00	3.00-	3.00
81 65 373425	.00	.00	.00	.00	.00	14.20	.00	14.20-
81 65 3734251	.00	.00	.00	1.42	1.42	.00	1.42-	1.42
81 65 3734252	.00	.00	.00	4.56	4.56	.00	4.56-	4.56
81 65 373429	.00	.00	.00	8.55	8.55	8.50	8.55-	.05
81 65 373429A	.00	.00	.00	.61	.61	.00	.61-	.61
81 65 3734298	.00	.00	.00	35.80	35.80	.00	35.80-	35.80
81 65 3734292	.00	.00	.00	6.37	6.37	.00	6.37-	6.37
81 65 3734442	.00	.00	.00	54.94	54.94	.00	54.94-	54.94
81 65 373443	.00	.00	.00	12.30	12.30	.00	12.30-	12.30
81 65 3734890	.00	.00	.00	1.56	1.56	.39	1.56-	1.17
SUB PROJ TOT	1,000,000.00	900,000.00	.00	129.53	129.53	23.09	899,870.47	106.44
81 65 3735000	.00	.00	900.00	.00	.00	.00	900.00	.00
81 65 3735109	.00	.00	.00	.00	.00	1,010.00	.00	1,010.00-
SUB PROJ TOT	.00	.00	900.00	.00	.00	1,010.00	900.00	1,010.00-

Figure 10-1

10-2

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CURRENT YEAR TO DATE — STATUS OF FUNDS FOR FISCAL STATION 44121 — DATE 81132 — PROGRAM MANAGER AA — PAGE 4

FY AP FAC/SAC	AFP	ALLOTMENTS	ORDERS RECEIVED	OBLIGATIONS CURRENT	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNOBLIGATED BALANCE	UNLIQUIDATED OBLIGATIONS
81 65 0930000	.00	.00	.00	.00	.00	333.30	.00	333.30-
SUB PROJ TOT	.00	.00	.00	.00	.00	333.30	.00	333.30-
PROJECT TOT	.00	.00	.00	.00	.00	333.30	.00	333.30-
FY/APPRO TOT	.00	.00	.00	.00	.00	333.30	.00	333.30-

CURRENT YEAR TO DATE — STATUS OF FUNDS FOR FISCAL STATION 44121 — DATE 81132 — PROGRAM MANAGER AA — PAGE 5

FY AP FAC/SAC	AFP	ALLOTMENTS	ORDERS RECEIVED	OBLIGATIONS CURRENT	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNOBLIGATED BALANCE	UNLIQUIDATED OBLIGATIONS
81 60 0942000	.00	.00	.00	.00	.00	111.11	.00	111.11-
SUB PROJ TOT	.00	.00	.00	.00	.00	111.11	.00	111.11-
PROJECT TOT	.00	.00	.00	.00	.00	111.11	.00	111.11-
FY/APPRO TOT	.00	.00	.00	.00	.00	111.11	.00	111.11-

CURRENT YEAR TO DATE — STATUS OF FUNDS FOR FISCAL STATION 44121 — DATE 81132 — PROGRAM MANAGER 11 — PAGE 8

FY AP FAC/SAC	AFP	ALLOTMENTS	ORDERS RECEIVED	OBLIGATIONS CURRENT	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNOBLIGATED BALANCE	UNLIQUIDATED OBLIGATIONS
81 60 3116000	1,000,000.00	900,000.00	.00	67.20	67.20	45.00	899,932.80	22.20
SUB PROJ TOT	1,000,000.00	900,000.00	.00	67.20	67.20	45.00	899,932.80	22.20
PROJECT TOT	1,000,000.00	900,000.00	.00	67.20	67.20	45.00	899,932.80	22.20
FY/APPRO TOT	1,000,000.00	900,000.00	.00	67.20	67.20	45.00	899,932.80	22.20

Figure 10-2 Status of Funds

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10-4 BEST COPY AVAILABLE

Table 10-1 Status of Funds

INPUT	FUNCTION	OUTPUT
The fiscal master Y-T-D file generated from the up-date process.	The system prints in ledger format the current summary totals by fiscal year, appropriations and account (FAC/SAC).	The output will consist of hard copy listing of fund status by appropriate fiscal account.
	Provides management data by appropriate code placed in the coding system.	Unobligated and unliquidated balances are represented by transaction codes "B" and "U" in Y-T-D records which will flow into the new Y-T-D master file.
	Based on local option, the system allows for the extension of FAC/SAC field by using cc 17 of the Y-T-D record. The totals are rounded from cc 17 to the lowest level of the SAC working up the line of the account field.	
	Year-end conversion process computes the prior year unobligated and unliquidated balances.	
The updated History File.	Based on the absence of code "P" in cc 59 of the detail disbursement, an obligation adjustment will be generated if a dollar amount exists following the disbursement.	Listing of all obligation adjustments.

CHAPTER 11

INTERFUND BILL PROOF

11-1. Purpose. To provide a means of determining the validity of interfund bill data for processing with the outstanding history file.

11-2. Bill Edit. a. All interfund bills entering the edit program will be reviewed on Card Code, Routing ID and Bill Number. A listing will be furnished indicating invalid conditions. In view of bill data being placed on disk, all corrections to include adding and deleting records will be accomplished on the CRT using the commands provided by ADP.

b. Following the edit routine, the bills will be listed in bill number order and will reflect a message when detail cards or summary cards are missing within a particular bill. Missing cards which will be required in the interfund conversion will be punched and processed through FIS145. This is necessary to extend these records in a disk area with ıe related bill number. The above changes can be accomplished and processed back through FIS145 until all corrections have been accomplished.

c. Duplicate bills during the period will be identified. In the event of duplicates, the routing identifier code (RIC) will be checked. If RIC's are different, billings will be cleared as valid.

11-3. Bill Proof Listing. a. This listing will reflect a breakout of detail and summary bill records processed during the accounting period. At the same time, a work record isgenerated which will be the input to the MILSTRIP conversion and will reflect that data which will be required for the 304 record for submission to USAFAC. Interfund bills may be processed through this program as bills are received until the conversion is required. Bill records will be extended on disk files (INTFSKEL AND INTSUM) as they are processed. When the conversion is required, these disk files will be called into the program automatically.

b. The summary bill records will be retained as a cumulative file and will reflect the current summary records processed each month by bill number. This file must be purged if only current year activity is desired.

c. When the conversion series of programs are executed, the above files (CURSUM INTSUM and INTFSKEL) will be purged as they are processed.

11-4. Duplicate Bills. Duplicate bills received from the same installation during the same accounting period will normally require a suspense action of one bill. In the event a suspense action is not required due to receipt of a duplicate shipment which is accepted, the duplicate bill should be pulled and retained for the next cycle.

11-5. Billing Discount Records. These records consist of those document identifiers FL and FW in ccl-2 of the detail bill records. In order to generate a match of the discount record with the history file, program FIS145 will force the document number from an FA1 record which has the highest dollar value in the interfund bill with same bill number. In the event a change is required in the discount record, such change can be accomplished via CANDE.

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INTERFUND BILLING PROOF LIST DATE 81140

DOC ID		CARD COUNT	BILL NUMBER	APP/FUND CODE	BILLED MILSTRIP	BILLING MILSTRIP	ROUTING ID	AMOUNT	YR/MO CREDIT	YR/MO CHARGE	DOCUMENT NUMBER
FS1		1	B1111	21120650000	W26L8F	W12345	S9T	30.80	/01		26L8J02890519
FA1		1	B1111	12			S9T	35.80			26L8J02890520
FD2		1	B1111	12			S9T	5.00			
		2					ROUT ID TOTAL	30.80			
		2					BILL NUM TOTAL	30.80			
		1-					DIFFERENCE	.00			
FS1		2	C2222	21120650000	W26L8F	W23456	B14	.61	/01		
FA1		1	C2222	12			B14	.61			26L8J02940514
FL2	BILLING DISCOUNT	1	C2222	12			B14	.11			26L8F010
		2					ROUT ID TOTAL	.50			
		2					BILL NUM TOTAL	.50			
							DIFFERENCE	.11			
FS2		1	D3333	21120650000	W26L8F	W34567	STX	12.36	/01		
FA2		1	D3333	12			STX	12.36			26L8J02890521
		1					ROUT ID TOTAL	12.36-			
		1					BILL NUM TOTAL	12.36-			
							DIFFERENCE	.00			
FS1		1	11111	21120650000	W26L8F	S90700	B14	230.25	1/06		
FA1		1	11111	12			B14	1.56			26L8M10750501
		1					ROUT ID TOTAL	1.56			
FS1		11	11111	21120650000	W26L8F	S90700	S9T	230.25	1/06		
FA1		1	11111	12			S9T	1.56			26L8M10750503
FA1		1	11111	12			S9T	6.37			26L8M10710507
FA1		1	11111	12			S9T	17.94			26L8M10710508
FA1		1	11111	12			S9T	37.00			26L8M10710512
FA1		1	11111	12			S9T	57.00			26L8M10710513
FA1		1	11111	12			S9T	22.93			26L8M10710506
FA1		1	11111	12			S9T	9.40			26L8M10710510
FA1		1	11111	12			S9T	82.05			26L8M10260527
FA1		1	11111	12			S9T	4.00			26L8F105
FL2	BILLING DISCOUNT	1	11111	12			S9T	230.25			
		9					ROUT ID TOTAL	230.25			
		10					BILL NUM TOTAL	230.81			
		2					DIFFERENCE	228.69			
FS1		1	22220	21120650000	W26L8F	W12345	S9J	45.00	/01		
FA1		1	22220	12			S9J	50.00			26L7602940032
FW2	BILLING DISCOUNT	1	22220	12			S9J	1.00			26L8F010
		2					ROUT ID TOTAL	49.00			
		2					BILL NUM TOTAL	49.00			
		1-					DIFFERENCE	4.00-			
FS2		1	22222	21120650000	W26L8F	W28OFY	B14	1,010.00	1/06		
FA2		1	22222	12			B14	1,010.00			26L7602940032
		1					ROUT ID TOTAL	1,010.00-			
		1					BILL NUM TOTAL	1,010.00-			
							DIFFERENCE	.00			

Figure 11-1 Interfund Billing Proof List

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SUMMARY BILL REPORT DATE 81138

DOC IND	CARD COUNT	APPR/FUND CREDITED	ROUTING ID	DOS OFC BILLED	BILL ADDR	YR/MO CREDIT	BILL NUMBER	BILLING OFFICE	FUND CODE	APPROPRIATION CHARGED	AMOUNT	YR/MO CHARGE
FST	1	21X49910000	S9J		W26L8F	/01	022220	W12345	12	2112065 0000	69.00	
FS1	1	21X49910000	B14		W26L8F	1/06	11111	S90700	12	2112065 0000	230.25	
FST	11	21X49910000	S9T		W26L8F	1/06	22223	S90700	12	2112065 0000	230.25	
FS1	11	21X49910000	S9T		W26L8F	1/06	11111	S90700	12	2112065 0000	230.25	
FS2	1	21X49910000	B14		W26L8F	1/06	22222	W28DFY	12	2112065 0000	1,010.00	
FS2	1	21442790000	STX		W26L8F	/01	003333	W34567	12	2112065 0000	12.36	
FS1	2	21020800000	B14		W26L8F	/01	022222	W23456	12	2112065 0000	.61	
FS1	1	21X49910000	S9T		W26L8F	/01	081111	W12345	12	2112065 0000	30.80	
	29									APPRO	255.20CR	
	29									YR/MO	255.20CR	
	29									FINAL	255.20CR	

Figure 11-2

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                                DETAIL/SUMMARY BILL EDIT                                                    DATE  81131

FS1   121X499100005ST                 W26L8F 010B1111W12345 1221120650000000000308O
                                INVALID CARD COUNT FIELD
FS1   221020800000B14                 W26L8F 010C2222W23456 1221120650003000000061
                                INVALID CARD COUNT FIELD
FS2   121442790000STX                 W26L8F 010B3333W34567 1221120650000000001236
                                INVALID CARD COUNT FIELD
FA1S9T 910468741204540EA00004W26L8W10750503 W26L8FJ1211111          1560000039
                                INVALID AMOUNT FIELD
FS1   1121X499100005ST                W26L8F106 11111S90700 1221120650000   23025
                                INVALID AMOUNT FIELD
                                INVALID CARD COUNT FIELD
FA1S9T 910469641405952EA00001W26L8W10710507 W26L8FJ1211111           6370000637
                                INVALID AMOUNT FIELD
FA1S9T 910472595004342KT00006W26L8W10710508 W26L8FJ1211111          17940000299
                                INVALID AMOUNT FIELD
FA1S9T 911072606111213EA00100W26L8W10710512 W26L8FJ1211111          37000000037
                                INVALID AMOUNT FIELD
FA1S9T 925054312304210EA00100W26L8W10710513 W26L8FJ1211111          57000000057
                                INVALID AMOUNT FIELD
FA1S9T 925054312401111EA00001W26L8W10710506 W26L8FJ1211111          22930002293
                                INVALID AMOUNT FIELD
FA1S9T 926123402512212RC00001W26L8W10710510 W26L8FJ1211111           9400000940
                                INVALID AMOUNT FIELD
FA1S9T 840500570154011EA00001W26L8W10260527 W26L8FJ1211111          82050008205
                                INVALID AMOUNT FIELD
FL1S9T                                W26L8F106      S90700 1211111          400
                                INVALID AMOUNT FIELD
FA2B14 735140556741322EA00001W26L7602940032 W26L8FB12222226500000  1010000101000
                                INVALID AMOUNT FIELD
FS2   121X499100003B14                W26L8F106 22222W280FY 122112065000O   101000
                                INVALID AMOUNT FIELD
                                INVALID CARD COUNT FIELD

VALID DETAIL 0005  INVALID DETAIL 0010  TOTAL DETAIL 0015  VALID SUMMARY 0005  INVALID SUMMARY 0005  TOTAL SUMMARY 0005
```

Figure 11-3 Detail/Summary Bill Edit

INPUT	FUNCTION	OUTPUT
Interfund billing cards (detail and summary) are entered into the edit routine.	Discount cards will be subtracted from detail bill cards. The discount will normally be subtracted from the first bill record with exceeds the amount of discount. Interfund bills are recapped by bill number to insure detail totals and card count compare with summary data. Work records are generated to create accounting transactions and 304 report cards for the accounting period in the conversion process. All interfund bills are edited for routing identifier code and presence of detail with matching summary. Also insuring total of details equal the summary total. Duplicate bills will be identified for determination of proper action to be taken.	Listing of invalid data is provided reflecting those conditions requiring corrective action. A listing reflecting the detail bill record, discount data, and matching summary data.

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CHAPTER 12

GSA/MILSTRIP BILLING CONVERSION

12-1. Purpose. The conversion process generates disbursement actions required for the payment of interfund bills received during the accounting period. In addition, obligation adjustments are generated based on the presence of the file of appropriate receipt data. At the same time, interfund accounting/clearance records are generated to affect clearing actions of interfund billings to USAFAC.

12-2. Control. The primary control in the program is based on the input of detail interfund bill cards. The records generated will depend on the records in the fiscal transaction history file against which the bill records are matched. The following actions are generated:

a. Disbursement records. These records will be generated based on the matching of a bill record with a like reference number in the fiscal transaction history file. The batch number, which will be obtained from the accounting section, will be placed into the computer at the time of the conversion along with the current accounting date. This will force the data into the disbursement transactions which will be placed on disc and automatically included in the next update following the conversion. If an invalid condition exists in an interfund disbursement, ADP can copy all other transactions to disk and then enter the invalid data into the terminal with correct information under another batch.

b. Obligation adjustments. This adjustment will be generated based on data in the "G" receipt record and the partial shipment code in the bill record.

c. Interfund accounting/clearance record. A bill work record will be created in the conversion that will input to the Interfund and TBO report (RCS CSCFA-304) program. The work record will reflect data from both the bill record entering the conversion and matching fiscal history record. Details relative to the input and creation of the 304 report are outlined in chapter 18.

d. Unmatched bill records. These records represent those billed transactions for which there is no matching obligation in the fiscal transaction history file based on reference number. A listing of these records will be furnished for review and determination of data validation. The FAC/SAC and EOE applicable to the unmatched transaction will be entered VIA CANDE for each line item. In the event a suspense action is required, appropriate data elements will be changed. In the event the Unit of Issue field contains numeric characters or if the Unit Price field contains alpha characters, such invalid data must be corrected. Upon completion of the above entries, program FIS168 will be executed to verify the data entered. Following the data input, program FIS 169 will generate appropritate obligation, disbursement and IACR 304 report records.

12-3. General. a. The conversion program is designed to reflect the detail bill record and matching records from the fiscal transaction history file. The listing will outline the full reference number set (G record of previous obligation, disbursements and the records generated from current billings). Appropriate totals are recapped at the end of the listing to insure bill totals are verified.

b. Detail bills received against a reference number which has been flagged as liquidated, will be listed for fiscal accounting. These transactions must be researched to determine the validity of billing and appropriate funding data furnished ADP for entering into the computer as outlined in paragraph 12-d above. The detail will either be accepted or placed in the appropriate suspense account.

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MILSTRIP CONVERSION LISTING 81140

DOC ID	FY R/I	APR	FAC/SAC BIL/MIL	OBJ/CLS	NSN	MIG	BILL NUMBER	UI	T/C	QNTY	UNIT PRICE	AMOUNT	MIL	P E	FUND CODE	REFERENCE NUM	SUF	CMP
1	81	65	3733 100	3100		-		SE	3	3	1010.00	3,030.00-	-	D		26L7602940032		
1	81	65	3733 100	3100		-		SE	3	3	1010.00	111.11	-	D		26L7602940032		
1	81	65	3735 109			-		EA	4	1	1010.00	1,010.00	-			26L7602940032		
FA1	S9J		W12345		7351405567413		22220	EA		1	500.00	50.00			12	26L7602940032		
FA2	B14		W280FY		7351405567413		22222	EA		1	1010.00	1,010.00			12	26L7602940032		
1	81	65	3733 000			-		SE	4			960.00-	-			26L7602940032	DISB	
1	81	65	3733 000	3100		-		SE	3			2,968.89	-			26L7602940032	OBL/ADJ	
																*UNIT PRICE DIFFERENCE		*
																*UNIT OF ISSUE DIFFERENCE		*
1	81	65	3738 608	2610		-		EA	3	101	22.93	22.93	-			26L8H10710506		
FA1	S9T		S907 0		9250543124011		11111	EA		1	22.93	22.93			12	26L8H10710506		
1	81	65	373a 000			-		EA	4	1		22.93	-			26L8H10710506	DISB	
1	81	65	3738 000	2610		-		EA	3			.00	-			26L8H10710506	OBL/ADJ	
1	81	65	3734 292	2610		-		EA	3	1	6.37	6.37	-			26L8H10710507		
FA1	S9T		S90700		9104696614059		11111	EA		1	6.37	6.37			12	26L8H10710507		
1	81	65	3734 000			-		EA	4	1		6.37	-			26L8H10710507	DISB	
1	81	65	3734 000	2610		-		EA	3			.00	-			26L8H10710507	OBL/ADJ	
1	81	65	3734 442	2610		-		EA	3	6	2.99	17.94	-			26L8H10710508		
FA1	S9T		S90700		9104725950043		11111	KT		6	2.99	17.94			12	26L8H10710508		
1	81	65	3734 000			-		EA	4	6		17.94	-			26L8H10710508	DISB	
1	81	65	3734 000	2610		-		EA	3			.00	-			26L8H10710508	OBL/ADJ	
																*UNIT OF ISSUE DIFFERENCE		*
1	81	65	3734 442	2610		-		EA	3	100	.37	37.00	-			26L8H10710512		
FA1	S9T		S90700		9110726061112		11111	EA		100	.37	37.00			12	26L8H10710512		
1	81	65	3734 000			-		EA	4	100		37.00	-			26L8H10710512	DISB	
1	81	65	3734 000	2610		-		EA	3			.00	-			26L8H10710512	OBL/ADJ	
1	81	65	3738 608	2610		-		EA	3	100	.57	57.00	-			26L8H10710513		
FA1	S9T		S90700		9250543123042		11111	EA		100	.57	57.00			12	26L8H10710513		
1	81	65	3738 000			-		EA	4	100		57.00	-			26L8H10710513	DISB	
1	81	65	3738 000	2610		-		EA	3			.00	-			26L8H10710513	OBL/ADJ	
1	81	65	3734 89C	2678		-		EA	3	4	.39	1.56	-			26L8H10750503		
1	81	65	3734 252	2610		-		EA	3	4	.39	1.56	-			26L8H10750503		
1	81	65	3734 390	2678		-		EA	4	1	.39	.39	-			26L8H10750503		
FA1	B14		S90700		9104687412065		11111	EA		4	.39	1.56			12	26L8H10750503		
FA1	S9T		S90700		9104687412065		11111	EA		4	.39	1.56			12	26L8H10750503		
1	81	65	3734 000			-		EA	4	8		3.12	-			26L8H10750503	DISB	
1	81	65	3734 000	2610		-		EA	3			.39	-			26L8H10750503	OBL/ADJ	
1	81	65	3734 29A	2610		-		EA	3	1	.61	.61	-			26L8J02840514		
FA1	B14		W23456		2456987689376		C2222	EA		1	.61	.61			12	26L8J02840514		
1	81	65	3734 000			-		EA	4	1		.61	-			26L8J02840514	DISB	
1	81	65	3734 000	2610		-		EA	3			.00	-			26L8J02840514	OBL/ADJ	
1	81	65	3734 29B	2610		-		FT	3	10	3.58	35.80	-			26L8J02890519		
FA1	S9T		W12345		9114569587453		81111	FT		10	3.58	35.80			12	26L8J02890519		

12-2 Figure 12-1 Milstrip Conversion Listing

MILSTRIP CONVERSION LISTING 81140

DOC ID	FY R/I	APR	FAC/SAC BIL/RIL	OBJ/CLS	NSN	WIG	BILL NUMBER	UI	T/C	QNTY	UNIT PRICE	AMOUNT	MIL P E	FUND CODE	REFERENCE NUM	SUF	CMP
1	81	65	3734 003			-		FT	4	10		35.80	-		26L8J02890519	DISB	
1	81	65	3734 000	2610		-		FT	3			.00	-		26L8J02890519	OBL/ADJ	
1	81	65	3733 11	2610		-		FT	3	100	.68	68.00	-		26L8J02890520		
FD2	S9T		W12345		9114569587453		61111	FT		10	3.58	5.00		12	26L8J02890520		
1	81	65	3733 000			-		FT	4	10-		5.00-	-		26L8J02890520	DISB	
1	81	65	3734 45	2610		-		EA	3	6	2.06	12.30	-		26L8J02890521		
FA2	STX		W34567		3579421412376		03333	EA		6	2.06	12.36		12	26L8J02890521		
1	81	65	3734 000			-		EA	4	6-		12.36-	-		26L8J02890521	DISB	

DISBURSEMENT RECORDS WRITTEN 11 OBLIGATION ADJUSTMENTS WRITTEN 2

Figure 12-1 (cont'd)

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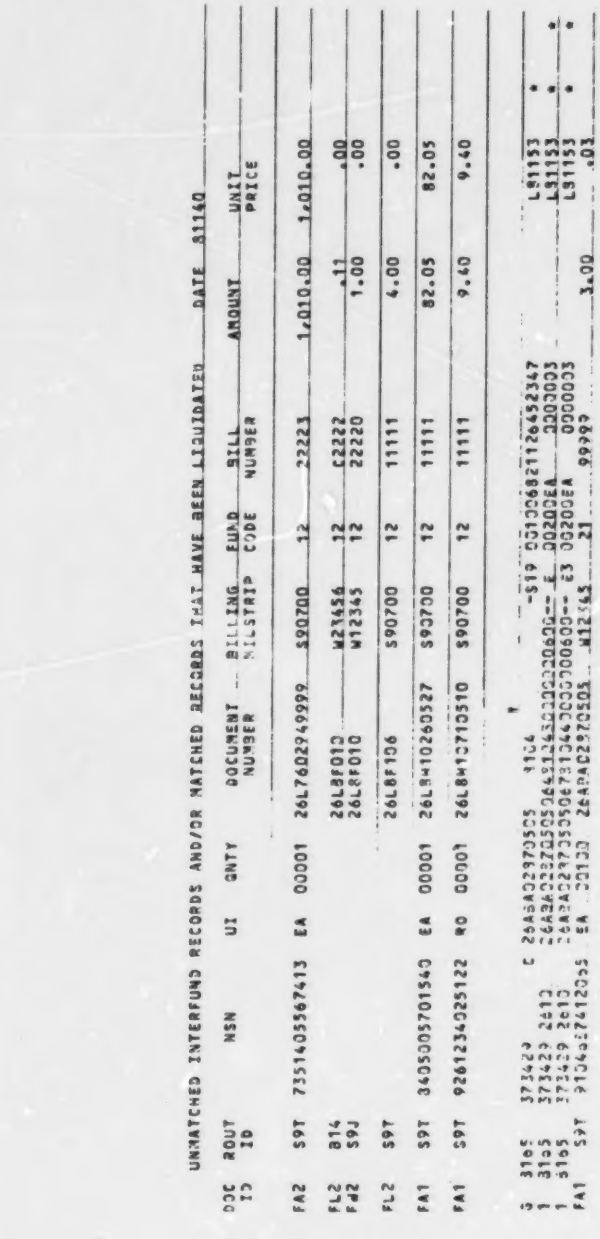

UNMATCHED INTERFUND RECORDS AND/OR MATCHED RECORDS THAT HAVE BEEN LIQUIDATED DATE 81140

DOC ID	ROUT ID	NSN	UI	QNTY	DOCUMENT NUMBER	BILLING SYSTEM	FUND CODE	BILL NUMBER	AMOUNT	UNIT PRICE
FA2	S9T	7351403567413	EA	00001	26L7602949999	S90700	12	22221	1,010.00	1,010.00
FL2	B14				26L8F013	W23456	12	62222	.11	.00
FA2	S9J				26L8F010	W12345	12	22220	1.00	.00
FL2	S9T				26L8F106	S90700	12	11111	4.00	.00
FA1	S9T	3405005701540	EA	00001	26L8410260327	S90700	12	11111	82.05	82.05
FA1	S9T	9261234025122	RO	00001	26L8413710310	S90700	12	11111	9.40	9.40

Figure 12-2 Unmatched Interfund Records and/or Matched Records Thave Have Been Liquidated

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Table 12-1 GSA/Milstrip Billing Conversion

INPUT	FUNCTION	OUTPUT
Current fiscal transaction history file.	The current fiscal transaction history file is matched with current period bill records. All transactions are matched on document reference number and then entered into the conversion program based on matched sets. Unmatched bills are returned to fiscal for review.	A listing of unmatched billing records is furnished fiscal accounting. The data will be reviewed and processed as outlined below.
Matched interfund bill records.	All matched bill records are processed with Program C170 which performs the following: a. X in cc 35 of prompt record places FAC in prior year transactions and SAC in current year obligation and disb. trans. b. Blank in cc 35 of prompt record places SAC in transaction for all years. c. If the "G" receipt record has completion code "C," an adjustment will be generated for the reference number set.	Obligation adjustment records are generated based on billing conditions and processed into the accounting process. Complete billing records for input to the interfund "304" report. Listings of the referenced number sets which reflects converted data from applicable billing records. The following messages will appear as warranted. a. FA2 greater than FA1 — No records will be generated when this condition exists.

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Table 12-1 (cont)

INPUT	FUNCTION	OUTPUT
		b. Additional obligation required. When billing with a partial code exceeds obligation, adjustment record will reflect the adjustment only to the amount of the bill. Additional obligation will be required for remainder of shipment. c. No obligation record this group. This message will appear for those reference number sets which do not have an obligation record. Suspense transactions and 0930 and 0942 records will be exempt from this message. d. Unit of issue unit price difference. When data in billing card is different from obligation record. e. No match of FY or approp. When cc 52 or 53 of billing card does not match funding data in obligation record. f. Bill/cc 53 not 2 or 6. When erroneous fund codes are present in bill record.

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CHAPTER 13

FISCAL MILSTRIP DATA FILE

13-1. General. The fiscal MILSTRIP data FMD file (formally FOA) represents the MILSTRIP requisition submitted to specific NICPs citing NGPA and O&M, ARNG funding. This file will be used to accomplish the following:

a. Generates an obligation adjustment transaction from specific advice records received from the logistics system.

b. Generates an FAE follow-up record for unliquidated transactions received from which no billing has been received within 120 days and FAF records after 180 days in accordance with paragraph 3-4f(4) AR 37-12.

13-2. Data control. The FMD file is maintained in document number sequence and is updated in the following manner:

a. FMD records are received from the logistics system as a result of periodic updates and merged into the index file as outlined on the data flow chart herein.

b. The FMD file is cleared simultaneously with the fiscal transaction history file. The unliquidated search process created in the accounting system will be used to insure simultaneous clearance of the FMD file with the liquidation of the fiscal history file.

c. Advice (AE) records received from the logistics system are matched with the current FMD file. Upon a match of reference numbers, the obligation adjustment is generated as outlined herein, and the FMD record is changed to reflect the data from the advice record.

d. Follow-up records (FAE & FAF) are generated based on receipt data from the unliquidated file and the FMD file as outlined herein.

13-3. Obligation adjustments. a. Based on receipt of logistics advice records representing changes in unit price (code B7), substitute items (code BH) and unit of issue or quantity (code BJ), an obligation adjustment is required. In order to automate the adjustment, the above advice cards are matched with the FMD file as follows and as outlined on data flow chart.

(1) The unit price (B7) change is matched with the unit price in the FMD record, and the difference is multiplied by the quantity in the advice record.

(2) The substitute item (BH) record is matched with the unit price in the FMD record, and the difference is multiplied by the quantity in the advice card.

(3) The unit of issue or quantity (BJ) change is matched with the quantity in the FMD record and the difference is multiplied by the unit price in the advice record.

b. These adjustments are generated from data present in the advice records, and due to the variables which could develop in the MILSTRIP system, an adjustment action could contain erroneous data. In order to insure the adjustments are processed properly, a review should be performed with the unliquidated file for adjustment validity. Primary review emphasis will be required for substitute items and unit of issue or quantity changes.

c. If there are multiple advice records with the same reference number received during an accounting period, the record with the latest date will be considered in computing the adjustment record for that reference number.

d. The listing received with the adjustment transactions outlines the adjustment transaction on the left and the advice record of the right including the reason for change. This information is provided for ready reference to the type of change and the reference number.

13-4. MILSTRIP FAE/FAF follow-up data. a. Automated follow-up records will be generated as follows:

(1) FAE—This record is generated to represent those transactions having been received over 120 days for which no billing has been received. The record will be generated in the following manner:

(a) A work record is generated from the unliquidated file based on the presence of the "G" receipt record. The receipt period is determined based on a match of dates in the "G" record and prompt record.

(b) The work record is matched with the FMD file on reference number for perpetuation of remaining data required for submission to applicable installation.

(c) In the event of unmatched FAE work records (work record from unliquidated file does not match with FMD file), a manual record must be created in its entirety if such follow-up is valid. An unmatched message will appear on listing.

(d) In the event of multiple "G"

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records within a reference number set, a manual record must be created in its entirety. Appropriate message will appear on listing in this situation.

(2) FAF--This record will be generated based on the following:

(a) The FAF record will be generated based on the presence of an FAE in the reference number set and is over 60 days old (180 days from receipt of the transaction).

(b) Upon completion of 30 days following the FAF, an additional FAF will be second submission. Item in suspense will be reported IAW AR37-12

b. The follow-up cards with applicable listings will be furnished fiscal accounting for review, verification, and submission to appropriate activity.

c. All FAE/FAF follow-up cards are generated with a code "4" in cc 7 to required replies by AUTODIN to USPFO of each State. In the event States desire a different means of reply, such coding must be accomplished manually.

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LOGISTICS ADVICE/OBLIGATION ADJUSTMENT DATA APR 81

FAC	SRC	REFERENCE NJP	CURRENT UNIT PRICE	ADVICE UNIT PRICE	QNTY	SMC	FC	CURRENT UNIT ISSUE	ADVICE UNIT ISSUE	REASON FOR CHANGE
3734	25	26LBJ02323329	.03	.06	100	KJ	12	EA	EA	UNIT PRICE CHANGE
3734	24	26LBJ02323331	.03	.02	100	KH	12	EA	EA	UNIT PRICE CHANGE
3734	23	26LBJ02340359	.07	.07	7	KF	12	EA	EA	UNIT ISSUE OR QUANTITY

Figure 13-1 Logistics Advice/Obligation Adjustment Data

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Table 13-1 Fiscal Milstrip Data File

INPUT	FUNCTION	OUTPUT
Logistics advice records represent changes in unit price, unit of issue and substitute items, as received from logistics programs.	Advice records are matched with the fiscal MILSTRIP data file on reference number. Changes reflected by the advice card are made to the new FMD during the computation phase of the adjustment record.	An obligation adjustment record reflecting a change in original obligation. A listing reflecting the obligation adjustment and the advice record data outlining the reason for change.
FMD file with current month data.	The FMD file is searched to determine those transactions having receipt data over 120 days and 180 days for which no billing action has been received. Computes the time factor and generates the FAE for 120 days and FAF for 180 days.	A listing reflecting the FAE and FAF data which requires follow-up action for outstanding bills. FAE and FAF cards which are to be transmitted to applicable NICPs for billing action.

CHAPTER 14

FISCAL TRANSACTION CANCELLATION

14-1. Purpose. The transaction cancellation program has been designed to create a fiscal accounting detail transaction record representing credits to obligations from advice records applicable to cancellations within the MILSTRIP program.

14-2. Control. MILSTRIP advice records received with those codes as outlined in AR 725-50 relative to requisition cancellations will be used to create an appropriate adjustment record within the fiscal system.
All cancellation records are furnished ADP for the completions of appropriate fiscal transaction records.

14-3. General. The cancellation listing will be generated from the records as they are matched with the unliquidated work file. Upon receipt, credits to obligations will be batched and forwarded to ADP for entry into the accounting system.

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INTERFUND CANCELLATION ADVICE LIST DATE APR 81

REC ID.	R/I	RES YR/AP	NSN FAC SAC	UI	QTY	REFERENCE NO.	ADV TRN	AMOUNT	UP	DATE	PE	
AE1	B17		5911456987321	EA	1	26LBJ02840513	BN					
1		81 65	3733 40	EA	1	26LBJ02840513	3	2.53	2.53	3104		
1		81 65	3733 40	EA	1	26LBJ02840513	3	2.53	2.53			ADJUSTMENT
AE1	B52		6456259667241	FT	100	26LBJ02890520	CM					
1		81 65	3733 000	FT	10-	26LBJ02890520	4	5.00	.00	3104		
1		81 65	3733 000	FT	10-	26LBJ02890520	4	5.00	.00	3104		
1		81 65	3733 11	FT	100	26LBJ02890520	3	68.00	.68	3104		

ADVICE QUANTITY GREATER

TOTAL ADJUSTMENTS

YEAR	APRO	AMOUNT
81	60	.00
81	65	2.53
81	85	.00
81	86	.00
80	60	.00
80	65	.00
80	85	.00
80	86	.00
79	60	.00
79	65	.00
79	85	.00
79	86	.00
M	60	.00
M	65	.00
**	**	2.53

CANCELLATIONS THAT DO NOT MATCH UNLIQUIDATED FILE APR 81

D/I	R/I	RES	NSN	SMC	UI	QNTY	REFERENCE NO.	FUND	DATE	ADVICE	U/P
AE1	B17		5911456987321	GH	EA	1	26LBJ02849999	12	010	BN	2.53

Figure 14-1 Interfund Cancellation Advice List

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Table 14-1 Fiscal Transaction Cancellation

INPUT	FUNCTION	OUTPUT
Logistics cancellation advice records.	The advice records are matched with the fiscal transaction history file.	Listing of unmatched cancellation advice cards. Matched records are placed on disc for Program FIS 0220.
Matched advice records and fiscal transaction records.	Program FIS 0220 computes the fiscal cancellation record for each advice record processed by logistics.	Listing of cancellation actions received during the period. Cancellation records which require verification, batching, and entry into the system.

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CHAPTER 15

OBLIGATION ADJUSTMENT COMPARE

15-1. Purpose. All obligation adjustments are processed through the compare program to detect either a duplicate adjustment or an adjustment or disbursement not having a matching unliquidated transaction.

15-2. Control. a. All current adjustments generated from the MILSTRIP conversion, MILSTRIP cancellations and logistics advice records will be used as input to the compare program.

b. During the compare, and if there are multiple obligation adjustments within a reference number set, such transactions will be printed with the message "Duplicate Adjustment" as shown on Figure 15-3. Accounting personnel will review the adjustment to determine the validity of such transactions before batching into the system.

c. If there is an obligation adjustment transaction for which no matching transaction is present in the unliquidated file, such adjustment will be printed with the message "No Matching Unliquidated Record."

d. This program is designed to notify accounting personnel of duplicate adjustments before such transactions entering the system. In the event adjustment programs are processed more frequently than once a month and the fiscal transaction history file is updated following each adjustment phase, the compare program can be by-passed. The primary consideration is given the fact to disallow erroneous transaction to enter the file.

e. All valid transactions must be processed into the system before the closing for the month.

15-3. Correction of Adjustment Data. Obligation adjustments generated on disk will be pulled into the fiscal edit program automatically when FIS105 is executed. In the event transaction need to be corrected or deleted, such action must be accomplished immediately. Otherwise, all transactions will enter the fiscal update on executing FIS105.

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Table 15-1 Adjustment Transaction Compare

INPUT	FUNCTION	OUTPUT
Obligation adjustments from cancellations, interfund adjustments, and advice cards. Also, disbursements from interfund conversion.	These adjustments are matched on reference number with the fiscal transaction history file to determine if there are duplicate adjustments and insure there is an obligation to match each disbursement.	A listing of all unmatched transactions and duplicate adjustments, if any.

Table 15-2 MILSTRIP Obligation Adjustment Exception Listing

FY	APPROP	FAC/SAC	REFERENCE NUMBER	
78	65	373400	26AAR82630513	Duplicate obligation adjustment
78	65	373400	26AAR82630513	Duplicate obligation adjustment
79	65	373444	26AAR90400500	No matching unliquidated record
79	65	373400	26AA59030G507	No matching unliquidated record
79	65	373400	26AA59030G507	No matching unliquidated record

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CHAPTER 16

FISCAL TRANSACTION HISTORY/OPEN REQUISITION RECONCILIATION

16-1. Purpose. This program provides for a mechanized reconciliation of the fiscal accounting unliquidated file and the logistics open requisition master file. The primary purpose of the program is to assist in determining the validity of outstanding MILSTRIP obligations for which there may or may not be matching requisitions. Simultaneously, it will be used to insure appropriate obligations have been accomplished for outstanding requisitions.

16-2. Control. In view of the controls within the mechanized reconciliations, this listing will be used in conjunction with the MILSTRIP portion of the unliquidated reconciliation. The following conditions are considered in the program logic.

a. The two files will be matched on reference (document) number based on the presence of a MILSTRIP code in cc 58 of the obligation record.

b. A record will print when either file does not have a matching record in the other file. The unmatched unliquidated record will print on the left, and the unmatched requisition will print on the right of the listing.

c. In the event a "G" receipt card is present in the unliquidated record set and the quantity does not equal the unliquidated record, such record will print with the message Quantity Unequal. A review will be required of this situation to determine if further action is required to either increase or decrease obligations or establish a requisition reflecting a due-in of the quantity difference.

16-3. General. The listing outlining the unmatched data will be researched to determine the validity of the data in both the unliquidated file and the open requisition file. In order to fully determine the status of each transaction, the data will be coordinated with the logistics division for proper review, annotation, and return to fiscal accounting. This document validation will be accomplished not less frequently than once each quarter. Based on the findings of the accounting and logistics reviews, appropriate actions will be taken to establish obligations for outstanding requisitions or process cancellations of obligations where necessary.

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Table 16-1 Fiscal Transaction History/Open Requisition Reconciliation

INPUT	FUNCTION	OUTPUT
Current fiscal transaction history file.	The two files are matched on reference number. Only those transactions coded as MILSTRIP in the fiscal file are considered. Transactions in the history file less than 30 days old are ignored.	A listing consisting of unmatched transactions from either file. The fiscal transaction having no match in the O/R file will print on left of the listing. The requisition which does not have a matching fiscal transaction will print of the right.

CHAPTER 17

TRANSPORTATION DOCUMENT DATA TRANSFER

17-1. Purpose. To provide a semi-monthly billing for those transportation documents to be transferred to the Army Management Fund IAW AR 37-108.

17-2. Control. The mechanized billing, SF 4445R with supporting listing and cards will be provided based on a four digit Bill Number furnished ADP by fiscal. The listing furnished will reflect all meal tickets, transportation requests, bills of lading, miscellaneous transactions and MAC airlift documents by type of document as shown in Figure 17-2.

17-3. General. a. The mechanized bill, transportation document listing and cards are furnished fiscal accounting for review and verification of data. If a deletion is made to the listing and cards, such deletion will be required to the Disk File TRNP1080 in accordance with ADP instructions.

b. In order that the transportation document listing will reflect the documents by type, the transportation document code will be shown in cc 24-25 of all obligation transactions.

c. Those transactions processed as LOPA (Local Payment to Airlines) will not be included on the document listing. LOPA transactions will be obligated separately and then processed under the TBO disbursement procedures.

d. The SF 4445R billing will be completed by annotating the USPFO address block, date and certifying officer block and then forwarded to the Servicing F&AO for payment.

17-4. Disbursing Action. a. Upon receipt of the paid voucher from the SF&AO, fiscal will provide ADP with the following information in order that automated disbursements may be generated.

(1) The bill number originally assigned to the SF 4445R billing.

(2) The DSSN of the paying F&AO.

(3) The transmittal number.

(4) The date voucher was paid by F&AO.

(5) The DOV number.

(6) The fiscal batch number and date.

It is recommended that a locally devised form be furnished ADP with the above data. The format outline at Figure 17-2 can be used for this purpose.

b. The above data will cause program FIS 177 to generate disbursement transactions for each transportation document obligated. Any record requiring change or deletion will be accomplished through ADP DMPALL procedures.

17-5. Submission Requirement. Appropriate coordination will be accomplished with ADP to insure proper scheduling for submitted the billing on a semi-monthly basis.

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TRANSPORTATION DOCUMENT LISTING SUPPORTING SF-1080 DOV DATE 81134 FISCAL STATION 44121 BILLS OF LADING

APPROPRIATION	LIMITATION	OPER/AGENCY	ALLOT/SER	PROJ	ALPHA/PREFIX	DOC/NUMBER	AMOUNT	OBLIGATION MONTH
2112065	.000	18	1044	3736	ADO	2884153	23.00	
2112065	.000	18	1044	3736	BAO	2884155	27.00	
						FAC TOTAL	50.00	
						APPROPRIATION TOTAL	50.00	
						FISCAL YEAR TOTAL	50.00	
						DOCUMENT TYPE TOTAL	50.00	

TRANSPORTATION DOCUMENT LISTING SUPPORTING SF-1080 DOV DATE 81134 FISCAL STATION 44121 TRANSPORTATION REQUESTS

APPROPRIATION	LIMITATION	OPER/AGENCY	ALLOT/SER	PROJ	ALPHA/PREFIX	DOC/NUMBER	AMOUNT	OBLIGATION MONTH
2112065	.000	18	1044	3712	COO	2394489	210.00	
2112065	.000	18	1044	3712	TOO	2394491	210.00-	
						FAC TOTAL	.00	
						APPROPRIATION TOTAL	.00	
						FISCAL YEAR TOTAL	.00	
						DOCUMENT TYPE TOTAL	.00	

TRANSPORTATION DOCUMENT LISTING SUPPORTING SF-1080 DOV DATE 81134 FISCAL STATION 44121 MEAL TICKETS

APPROPRIATION	LIMITATION	OPER/AGENCY	ALLOT/SER	PROJ	ALPHA/PREFIX	DOC/NUMBER	AMOUNT	OBLIGATION MONTH
2112065	.000	18	1044	3732	XOO	2394375	374.00	
						FAC TOTAL	374.00	
						APPROPRIATION TOTAL	374.00	
						FISCAL YEAR TOTAL	374.00	
						DOCUMENT TYPE TOTAL	374.00	

TRANSPORTATION DOCUMENT LISTING SUPPORTING SF-1080 DOV DATE 81134 FISCAL STATION 44121 MAC TRANSPORTATION AUTHORIZATIONS

APPROPRIATION	LIMITATION	OPER/AGENCY	ALLOT/SER	PROJ	ALPHA/PREFIX	DOC/NUMBER	AMOUNT	OBLIGATION MONTH
2112065	.000	18	1044	3736	MOO	2884136	603.00	
						FAC TOTAL	603.00	
						APPROPRIATION TOTAL	603.00	
						FISCAL YEAR TOTAL	603.00	
						DOCUMENT TYPE TOTAL	603.00	

APPRO 60	.00	APPRO 65	1,027.00	TOTAL	1,027.00

Figure 17-1 Transportation Document Listing Supporting SF 1080

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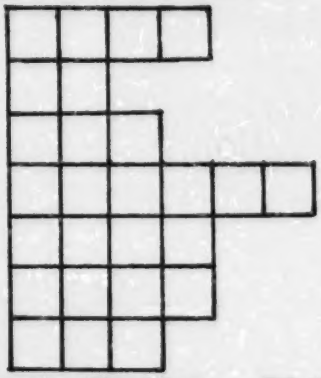
TRANSPORTATION DOCUMENT
DISBURSEMENT DATA

1 - DSSN
2 - Transmittal Number
3 - Disbursed Date
4 - DOV Nubmer
5 - Bill Number
6 - Report Date
7 - Batch Number



The above information required for executing Fiscal Program FIS 177.

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CHAPTER 18

RECEIPT AND OUTLAY (EXPENDITURE) REPORTING PROCEDURES

18-1. Purpose. Prescribes accounting and reporting procedures to be used by Army National Guard fiscal stations in processing TFO/TBO and interfund transactions. Detail instructions relative to each type of report are outlined in AR 37-12 and AR 37-108 as changed by DA letter of instruction and as supplemented herein. Appropriate card formats and submission instructions are outlined as applies to the respective report.

18-2. Control. a. The following paragraphs outline those procedures and controls that have been established for the TFO/TBO and interfund report submission. The overriding control on all transmittals is the fact that all transactions will be cleared in their entirety (either accepted or rejected) during each accounting period.

(1) All TBO expenditure and collection documents received with the RCS: CSCFA-110(RI) transmittal will be reviewed to verify validity of funding data and to insure that vouchers are received for each transaction cited on the report and that voucher and report totals balance. All TBO vouchers will be entered into the accounting system using the procedure outlined in chapter 6. TBO data entered into the detail transaction will provide the information required for the TBO part of the 304 report. When processing the TBO transmittals for the accounting period and final update action has been completed, all current month transactions in the fiscal transaction history file will generate the TBO report card through Program FIS 198 for input to Program FIS 200.

(2) Interfund—

(a) All interfund work cards generated during the accounting period will be processed through Program FIS 200 for completion of the 304 report. In addition, interfund clearing actions required for correcting prior report data and other actions which will require manual input will be keyed in the CRT. These manual transactions will be merged with the CSCFA-304 report in order that all bills received and data corrections can be cleared in their entirety.

b. In order to insure the accuracy of the report data and reconcile the totals of interfund summary billing cards and TFO/TBO control cards, a listing will be furnished fiscal accounting of all report cards (interfund and TFO/TBO). This listing will be reviewed, verified, and retained for audit purposes in accordance with retention requirements.

18-3. Report submission. Detail report instructions applicable to the submission of TFO/TBO and Interfund Report (RCS CSCFA-304) and related data will be followed in accordance with AR 37-12 and AR 37-108 with changes and as further outlined herein.

a. The TFO/TBO and Interfund Report package will consist of records generated during the report period and applicable Reports Control Records (both TFO/TBO and Interfund) and the Text Header Record required for AUTODIN transmission. Records will be generated as outlined in Tables 3 and 4.

b. The Data Message Form, DD Form 1392, will be prepared in accordance with Figure 18-2 and will be required for each message in the submission. The AUTODIN header and trailer (EOT) records will be included with each message. A separate form will be required for each addressee to which the report will be submitted (for example, NGCC and USAFAC).

c. The RCS CSCFA-304 report will be transmitted directly to USAFAC by AUTODIN as outlined above. Before report submission, all 304 report records will be run through Program FIS 205 (304 Report Edit) to verify the edit conditions outlined herein. Those conditions not passing the edit will be and necessary corrections made before submitting the report. In addition, the control and textheader cards will be reviewed to insure accuracy in addition to verifying billing totals from bill proof listing with the 304 report listing. Negative reports will be required and submitted to USAFAC, ATTN: FINCO-A.

d. At monthend, an Analysis of Balance in Suspense (DA Form 2947-R) and the schedule of uncleared suspense items will be prepared in accordance with AR 37-12 and as outlined in Figure 18-4 and Table 18-6 and forwarded to NGR-ARC-A with the monthly report package. The uncleared schedule will

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be properly supported by the documentation outlined in AR 37-12 as changed by DA LOI.

18-4. USAFAC feedback data. At the end of each month, USAFAC provides the States with the feedback data as outlined in AR 37-108 with changes as applicable to each regulation. Those listings will be reviewed by the recipient to verify listed data and to take such action as may be necessary to correct noted deficiencies, if any. Immediate action will be taken to verify the listed transactions and/or to effect actions in accordance with above regulations.

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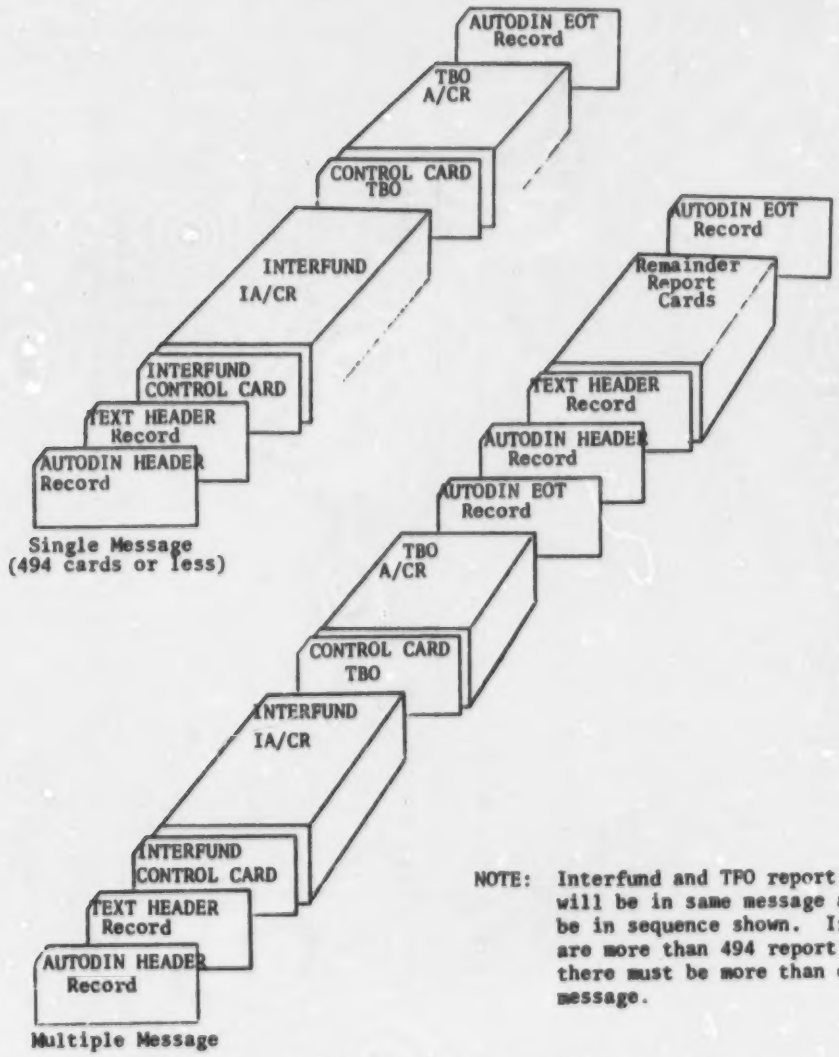
RCS: CSCFA-304
CARD SUBMISSION ARRANGEMENT



NOTE: Interfund and TFO report cards will be in same message and will be in sequence shown. If there are more than 494 report cards, there must be more than one message.

Figure 18-1 RCS: CSCFA-304 Card Submission Arrangement

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DATA MESSAGE FORM
(DD Fm 1392)

DATA MESSAGE FORM	PRECEDENCE		LNF	CLASSIFICATION
	P		CC	UNCLASSIFIED
ADDRESSEE (Clear Text) USAFAC-Dept 130, Ft Benjamin Harrison, IN				CARD COUNT (Detail cards) Note 1
ORIGINATOR'S IDENTIFICATION (RCS, follow-up, status, etc.) Note 2	CONTENT IND AFHF	RELEASING OFFICER'S SIGNATURE Self-Explanatory		OFFICE SYMBOL & EXT. Self-Explanatory
REMARKS				
FOR COMMUNICATIONS CENTER USE ONLY				
ORIGINATOR'S ROUTING INDICATOR	STATION SERIAL NUMBER			DATE-TIME (Time filed)
TOTAL CARD COUNT	ADDRESSEE ROUTING INDICATOR RUCNDPE			SUPERVISOR'S SIGNATURE
OPERATOR'S SIGNATURE	TIME TRANSMITTED			CLASSIFICATION

DD FORM 1392, JUN 82

Figure 18-2 Data Message Form (DD Form 1392)

This form will be completed by each state submitting interfund/TBO reports by AUTODIN and will be furnished the Communications Center with the report package. Each message must be accompanied by the form.

NOTE: 1. Card count will indicate the total number of cards in each message as it will be delivered to the communications center (includes textheader card, control card and end of transaction (EOT) card).

2. The originator's identification will be coded with the RIC of the USPFO or the AUTODIN facility.

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ANALYSIS OF BALANCE IN SUSPENSE

For use of this form, see AR 37-12, the proponent agency is the Office of the Comptroller of the Army.

FROM: (Include ZIP Code)
USPFO for State
123 Street
Anywhere, State ZIP

MONTH AND YEAR: January 1980
FISCAL STATION: XX-XXX
DSSN:

MONTH AND YEAR (a)	PRIOR MONTHS BALANCE (b)	CLEARED CHARGES (c)	NEW CHARGES (d)	CURRENT MONTH BALANCE (e)
JUN 79	100.00	25.00 cr		75.00
AUG 79	75.00	50.00 cr		25.00
SEP 79	100.00			100.00
DEC 79	25.00	25.00 cr		0.00
JAN 80			300.00	

NOTE:
1. A separate report will be required for each suspense account.
2. Must be submitted with reports package for report period.
3. Annotate if the suspense account is out of balance.
4. Apply clearances and charges to the month in which entered.

TOTAL	300.00	100.00	300.00	500.00

DATE: 28 Jan 80
SIGNATURE AND TITLE: AUTHORIZED INDIVIDUAL

DA FORM 2947-R, 1 Mar 85

Figure 18-3 Analysis of Balance in Suspense

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INTERFUND ACCOUNTING/CLEARANCE RECORD RCS CSCFA-304 DATE APR 31

APPROP	LIMIT	PY	CA	R/D	AMS ACCOUNT	MGMT FIELD	FSS	AMOUNT	ALLOT SERIAL	R/I	BILL NUM	BILLED MILSTRIP	BILLING MILSTRIP	RPT ID	ACTG DATE	
21	12065	0000		18	0	373400	00000	044121	100.00	1044	000	93777	W26L8F	W26L3Y	33C	104	ADJUSTMENT
21	12065	0000		18	0	373400	00000	044121	100.00-	1044	000	93777	W26L8F	W26L3Y	33C	104	ADJUSTMENT
									.00	DETAIL TOTAL							
21	12065	0000		18	0	373300	00000	044121	5.00-	1044	S9T	81111	W26L8F	W12345	33C	104	
21	12065	0000		18	0	373400	00000	044121	35.80	1044	S9T	81111	W26L8F	W12345	33C	104	
									30.80	DETAIL TOTAL							
									30.80	SUMMARY TOTAL							
21	12065	0000		18	0	373400	00000	044121	.61	1044	B16	22222	W26L8F	W23456	33C	104	
									.61	DETAIL TOTAL							
									.61	SUMMARY TOTAL							
21	12065	0000		18	0	373400	00000	044121	12.36-	1044	STX	03333	W26L8F	W34567	33C	104	
									12.36-	DETAIL TOTAL							
									12.36-	SUMMARY TOTAL							
21	12065	0000		18	0	373400	00000	044121	64.43	1044	S9T	11111	W26L3F	S90700	33C	104	
21	12065	0000		18	0	373300	00000	044121	79.93	1044	S9T	11111	W26L8F	S90700	33C	104	
									144.36	DETAIL TOTAL							
									460.50	SUMMARY TOTAL							
SUMMARY AND DETAIL TOTALS NOT EQUAL																	
21	12065	0000		18	0	373300	00000	044121	50.00	1044	S9J	22220	W26L8F	W12345	33C	104	
									50.00	DETAIL TOTAL							
									45.00	SUMMARY TOTAL							
SUMMARY AND DETAIL TOTALS NOT EQUAL																	
21	12065	0000		18	0	373300	00000	044121	1,010.00-	1044	B14	22222	W26L8F	W28DFY	33C	104	
									1,010.00-	DETAIL TOTAL							
									1,010.00-	SUMMARY TOTAL							
SUMMARY WITH NO MATCHING DETAIL, BILL NUMBER 22223																	
21	02060	0000	9	18	0	311100	00000	044121	999.99	1044	000	99999	W26L8F	W26L3F	33C	104	
									999.99	DETAIL TOTAL							
DETAIL WITH NO MATCHING SUMMARY, BILL NUMBER 99999																	

YEAR	2060	2065	2085	2086	1998	3885	0930/0942
F/X	.00	.00	.00	.00	.00	.00	.00
M	.00	.00	.00	.00	.00	.00	.00
R	.00	.00	.00	.00	.00	.00	.00
1	.00	796.59-	.00	.00	.00	.00	.00
0	999.99	.00	.00	.00	.00	.00	.00
9	.00	.00	.00	.00	.00	.00	.00
TOT	999.99	796.59-	.00	.00	.00	.00	.00

304 REPORT CARDS PUNCHED 11 304 REPORT CARD TOTAL INTERFUND AMOUNT 203.40

Figure 18-4 Interfund and Transactions by Others Accounting/Clearance Records RCS CSCFA-304

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TRANSACTIONS BY OTHERS ACCOUNTING/CLEARANCE RECORD RCS CSCFA-304 DATE APR 81

APPROP	LIMIT	FY	OA	B/D	RSC	AMS ACCOUNT	MGMNT FIELD	FSN	AMOUNT	ALLOT SERIAL	TRANSM NUMBER	PAYING DSSN	RPT ID	ACTG DATE
									.00	ACCTG/CLASS	TOTAL			
									.00	DSSN	TOTAL			
									.00	TRANSMITTAL	TOTAL			
									.00	REPORT	TOTAL			

YEAR	2060	2065	2085	2086	1998	3885	0930/0942
F/Y	.00	.00	.00	.00	.00	.00	.00
N	.00	.00	.00	.00	.00	.00	.00
N	.00	.00	.00	.00	.00	.00	.00
1	.00	.00	.00	.00	.00	.00	.00
O	.00	.00	.00	.00	.00	.00	.00
9	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00

304 REPORT CARDS PUNCHED 304 REPORT CARD TOTAL TBO AMOUNT .00

Figure 18-4 (cont'd)

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TBO/TFO PROOF LIST APR 81

APPROP	LIMIT	P/Y	DA	S/D	SRC	AMS	FIS/STA	AMOUNT	ALT/SER	TRNS	DISB/DATE	DSSN	ACTG/DATE	TYPE
21	12060	0000		13	0	311600	044121	10.00	1044	A1	051	6380		3
21	12065	0000		13	0	371100	044121	739.20	1044	A1	051	6380		3
21	12065	0000		13	0	371700	044121	100.00	1044	A1	051	6380		3
21	12065	0000		13	0	373200	044121	7,125.00	1044	A1	051	6380		3
21	12065	0000		13	0	AA0330	044121	111.11	1044	A1	051	6380		3
21	12065	0000		13	7	222	373500	044121	200.00	1044	A1	051	6380	3
21	12065	0000		13	0	373900	044121	150.00	1044	A1	051	6380		3

2,455.31 TBO/TFO TRANSMITTAL TOTAL
2,233.09 CONTROL TRANSMITTAL TOTAL
TOTALS NOT EQUAL

Figure 18-5 TBO/TFO Proof List

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Table 18-1 Instructions for Preparation of Transactions by Others Accounting/Clearance Records (RCS CSCFA-304)

COLUMNS	FIELD LEGEND	INSTRUCTIONS
1-12	Appropriate/Limit	Enter appropriation of the unliquidated obligation or accounts receivable record being liquidated. This will be the same as the appropriation in which the transaction will be reported in the month-end status of funds report.
1-2		Department.
3		Blank.
4		Fiscal year.
5-8		Basic symbol.
9-12		Limitation (fill field with zeroes when no limitation required).
13	Program Year	Enter applicable program year for basic symbols 0700, 1070, 2050, 2085, and 2086; otherwise zero fill
14-15	Operating Agency	Enter NGB operating agency code 18 (Note 1).
16	Reimbursement Designator	Enter 0 (numeric) for disbursements and 7 for reimbursements.
17	Not Used	Leave blank.
18-20	Reimbursement Source Code	Applicable only to reimbursements (reimbursement designator 7). Enter applicable three digit source code per AR 37-100. Otherwise 0 (zero) fill this field.
21-26	AMS Account (See Note 2)	Enter appropriate fiscal accounting code (FAC) to which the transaction is charged. Zero fill card columns 25-26.
27-31	Management Field	Zero fill.
32-37	Fiscal Station Number	Enter the FSN of the allotment to which the transaction pertains. Precede with zero.
38-39	Not Used	Leave blank.
40-52	Amount	Enter the amount of the TFO or interfund transaction being reported. If reimbursement collection or credit disbursement, enter 11 (numeric) punch in cc 52. Right justify with leading zeros.
53-56	Allotment Serial Number	If cc 13 equals 0, enter allotment serial number to which the transaction pertains. If cc 21-26 equals 093000, this should be 9930. If cc 16 equals 7, zero fill.

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Table 18-1 (Cont)

57-61	Transmittal Number	CC 57-58. Enter the TFO transmittal number as indicated on the TFO report. CC 59-61. Enter the disbursing month and year from the TFO transaction; for example, 109 (Oct 79)
62-69	Not Used	Leave blank.
70-73	Disbursing Station Symbol Number	Enter paying DSSN.
74-76	Financial Data Reporting Identifier	See note 3.
77-79	Accounting Date	Enter a one-digit calendar year and a two-digit month to show the month in which the transaction was processed.
80	Record Type	Enter "3."

NOTE 1—OA 99 will be used for all rejected transactions.
2—CC 21-26 will contain 093000 for all travel advance transactions.
3—The following FDRIs will be used:

27K—Use the report TBO cash collections applicable to funded reimbursements.
27L—Use the report TBO cash collections applicable to automatic reimbursements.
35A—Use this FDRI for TBO transactions other than reimbursements and rejected transactions.
35C—Use this FDRI to report rejected transactions having "99" in cc 14-15.

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Table 18-2 Instructions for Preparation of Interfund Accounting/Clearance Records (RCS CSCFA-304)

COLUMNS	FIELD LEGEND	INSTRUCTIONS
1-12	Appropriation/Limit	Enter appropriation of the unliquidated obligation record being liquidated. This will be the same as the appropriation in which the transaction will be reported in the monthend status of funds report.
1-2		Department
3		Blank
4		Fiscal year
5-8		Basic symbol
9-12		Zero fill
13	Program Year	Enter applicable program year for basic symbols 0700, 1080, 2050, 2085, and 2086; otherwise leave blank.
14-15	Operating Agency	Enter NGB operating agency code 18.
16	Reimbursement	Enter 0 (numeric).
17	Not Used	Leave blank.
18	See Instruction Remark	Punch an asterisk (*) in this column for all IACRs prepared for adjustment action for which no summary card is present for the related bill number. Leave blank for those transactions having a summary (FS) card. (See Note #1.)
19-20	Not Used	Leave blank.
21-26	AMS Account	Enter appropriate FAC to which the filled item is charged. Zero fill card columns 25-26. If cc 5-8 has "3885," then zero fill this field.
27-31	Management Field	Zero fill
32-37	Fiscal Station Number	Enter the FSN of the allotment to which the transaction pertains. Precede with leading zero.
38-39	Not Used	Leave blank.
40-52	Amount	Enter the amount of the interfund transaction being reported. If credit disbursement enter 11 zone (numeric) punch in cc 52. Right justify with leading zeros.
53-56	Allotment Serial	Enter allotment serial number to which the transactions pertain.

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Table 18-2 (Cont)

57-61	Bill Number	Enter interfund bill number from applicable summary billing card.
62-67	Billed MILSTRIP	Enter billed MILSTRIP from applicable summary billing card.
68-73	Billing MILSTRIP	Enter billing MILSTRIP from applicable summary card.
74-76	Financial Data Reporting Identifier	Enter 33C. (Note #2).
77-79	Accounting Date	Enter a one-digit year and a two-digit month to show the month in which the transaction was processed.
80	Record Type	Enter 3.

NOTE 1— This code (*) will be placed in IACR work cards only. It will not be in report card submitted to USAFAC.

2— FDRI 33C is used to report Interfund Disbursements for all appropriations except the Army Procurement Appropriation (APA) Customer Program.

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Table 18-3 Control Card Format

The report control card is submitted with the interfund and TBO report package and provides a means of reconciling the interfund and TBO accounting/clearance records.

CARD COLUMN	DESCRIPTION	REMARKS
1-4	RCS Number/Symbol	Always "0304"
5-13	Blank	
14-15	Accounts Office	Supervisory accounts office "18"
16-32	Blank	
33-37	Fiscal Station	Fiscal station of activity submitting report.
38-39	Blank	
40-52	Amount	Net algebric sum of all interfund or TBO accounting/clearance records in report. CC 52—use numeric (11 zone punch) "X" to identify credit amounts. If a negative report, enter zero (0).
53-54	Blank	
55-60	Record Count	Number of interfund or TBO accounting/clearance records included in report submission. If a negative report, enter zero (0).
61-73	Blank	
74-75	FDRI	Enter 27,33, or 35 as applicable.
76	Blank	
77-79	Accounting Date	Year and month of report.
80	Record Type	Enter "T"

NOTE: This form will be completed for both the interfund and TBO records in the message(s).

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Table 18-4 Text Header Card

The text header card specifically identifies the total number of messages to be reported in the submission and the number of the message that is being reported.

CARD COLUMN	DESCRIPTION	REMARKS
1-9	Addressee	Enter "TEXTIFUND."
10	Blank	
11-13	RCS Symbol	Enter "304."
14-18	FSN	Enter applicable State fiscal station number.
19-23	Blank	
24—28	Accounting Date	cc 24—last digit of year cc 25—26—month cc 27—28—day
29	Blank	
30-37	Number of Message	Enter number of message and total number of messages. cc 30-32—Enter "001" cc 33-34—Enter "of" cc 35-37—Enter "001" (This represents message 1 of 1.)
38-79	Blank	
80	Record Type	Enter alpha Z

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Table 18-5 RCS CSCFA-304 Edit

CARD COLUMN	DESCRIPTION	EDIT CONDITION
1-2	Department	Must be "21."
3	Blank	
4	Fiscal Year	Must be same as cc 5 of date card or no more than two (2) less. Can also be either "F" or "M." If cc 5-8 equals 2085 or 2086, this can be no more than 4 less.
5-8	Basic Symbol	Must be either 2060, 2065, 2085, 2086, or 3885. Adjustment actions processed to clear error conditions will appear on listing as invalid.
9-12	Limitation	Zero fill
13	Program Year	If cc 5-8 is 2085 or 2086, must be numeric, otherwise, leave blank.
14-15	Operating Agency	Must be either 18 or 99.
16	Reimbursement Designation	Must be either 0 or 7.
18-20	Reimbursement Source Code	If cc 16 has 0, this must be zero filled. If cc 16 has 7, this field must be numeric.
21-26	AMS Account	(cc 23-26 must be numeric). If cc 5-8 = 2060, cc 21-22 must be 09 or 31. If cc 5-8 = 2065, cc 21-22 must be 09 or 37. If cc 5-8 = 2085, cc 21-22 must be 85. If cc 5-8 = 2086, cc 21-22 must be 86. If cc 5-8 = 3885, cc 21-26 must be zero filled. If cc 4—M, cc 21-24 must be 9977 or 0930/0942 and cc 25-26 must be zero filled. cc 21-22 can be alpha for advances.
33-37	Fiscal Station Number	Must be same as cc 12-16 of prompt record which is the FSN of the applicable State. cc 32 must be zero filled.
40-52	Amount	Must be right justified and numeric.
53-56	Allotment Serial	Must be same as cc 31-34 of prompt record or if cc 21-26 is 093000, then this field must be 9930.
74-76	FDRI	If cc 14-15 = 18 and 16 = 7, position 74-75 must = 27. If cc 7-8 = 60, position 76 must = K or if cc 7-8 = 65, position 76 must = L. If cc 14-15 = 99 and cc 16 = 7 position 74-76 must = 35C. If 16 = ∅, position 74/76 must be either 33C, 35A or 35C. If cc 14-15 = 99, cc 74-76 must be 35C.
80	Record Type	Must be "3."

Figure 18-7

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State_____

Date_____

Table 18-6 Schedule of Uncleared Suspense Items

BILLING DODAAC	BILL NUMBER	Yr/Mon CREDIT	Susp AMOUNT	Document NUMBER	FAE/ FAR DATE	FAE Billing ADVICE CODE	NO RESP	CR DENIED	CR GRANTED	OTHER

Listing will be prepared in document number sequence within billing office/bill no./yr and month cr. Separate schedule will be prepared for each billing DODAAC.

Billing office totals will be reflected for the suspense account and the several status columns.

This report will bc prepared separately for intra-Army and extra-Army transactions. The difference in the type of transactions will be determined by the alpha character in cc 45 of the detail bill card. Intra-Army transactions will be designated as either "A" or "W". All other codes will indicate extra-Army (DLA or GSA) transactions.

Table 18-7 Receipt And Outlay (Expenditures) Reporting Procedures

INPUT	FUNCTION	OUTPUT
Interfund bill work cards merged with TFO/TBO work cards and manual input.	All input data is merged and processed through Program FIS 200. Computes and totals by bill number with overall recap by appropriation and fiscal year. It also reflects those amounts which have been rejected.	304 report lising by buyer and seller DODAAC, bill number, and total.
Interfund Bill Summary Records.	Matches the summary (FS) record with total bill amount and reflects following messages when applicable. Matches the billing summary total with the computed total in the program by bill number. Following messages will print when necessary: Report and summary totals not equal. Detail with no matching summary card. Summary card with no matching detail. Wrong report ID cc 74-76. Bill number blank cc 57-61/transmittal number.	The above listing will indicate the computed bill amount, the summary card amount, and difference, if any.
TFO/TBO KC transmittal cards.	Matches TFO/TBO report work cards with total of KC card and reflects difference, if any.	Reflects the compare of records on above listing.

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CHAPTER 19

STATUS OF ALLOTMENTS (RCS CSCFA-216)

19-1. Purpose. This report provides the necessary financial data for use at all levels of management in the administration of available resources for the accomplishment of assigned mission. Data for this report will be computed from information in the current fiscal year activity field of the Y-T-D file.

19-2. General. The procedures prescribed in this chapter will be used in the preparation of monthly reports on the status of allotments.

19-3. Method of reporting. Annual appropriations. Separate reports will be prepared for the current and 2 prior fiscal years.

a. Current fiscal year. Reports for the current fiscal year will be prepared to reflect the data required for NGPA (2060) and OMARNG (2065) at SAC and appropriation level as outlined in this chapter.

b. Prior fiscal years. Reports for prior fiscal years will be prepared to reflect the current year activity for each fiscal year. Data will be reported at FAC level within each appropriation until such accounts are closed at the end of each fiscal year. Once a transaction has been reported, such information will continue to be reported each month thereafter.

c. "M" (merged) accounts. A separate report for "M" accounts will be prepared to reflect the activity at appropriation level only as shown in examples. The "M" accounts report for the first month of the new fiscal year should be carefully reviewed and verified to insure that the unliquidated obligations transferred from the lapsed appropriation for the last and all previous fiscal years are accurately reported and supported by the documentary evidence required by AR 37-21. The report should also reflect the obligation adjustments and expenditure transactions that have actually been processed and recorded in the "M" account ledgers during the current fiscal year only.

d. Multi-year appropriations. A separate report for 2085 and 2086 appropriations will be prepared to reflect the activity of the appropriation by FAC (for example, 8511, 8512, 8541) by fiscal year.

e. Advances. Expenditure data relative to advances (0930,0942) will be included with regular accounts to reflect the cumulative net expenditure balance of each appropriation. Advance accounts will not be included in the program 9977 when the appropriations merge to "M" accounts.

f. Negative and other reports.

(1) Negative or blank reports are not required where there is no funding data, current year activity, or prior year balance to report.

(2) The submission of reports indicating no change or other notations of non-activity for a monthly reporting period in which no activity occurred is not authorized.

19-4. Report preparation instructions. a. Machine listings with headings as outlined below will be submitted on standard accounting machine paper with punch cards provided.

COLUMN	HEADING
1	Account Symbol or Data Code
2	Total Funding Program
3	Funds Available
4	Obligations-Current Month
5	Obligations-Cumulative
6	Expenditures-Cumulative
7	Unliquidated Obligations

b. Each report will also include a heading on the first page to identify the report by title, reports control number, fiscal year, reporting office and State, fiscal station number, and period ended reporting date.

c. The signature block of the USPFO, as shown in paragraph 1-2a(3), NGR 37-108, will be placed at the end of each report. Signature of the USPFO or authorized agent will be required on original only.

d. The data for each item on the report will be printed under the appropriate heading, as outlined below, with commas, decimal points, credit symbols, and spacing within and between appropriation accounts as

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shown in the examples in the chapter.

(1) Column 1—Account Symbol or Data Code. This column on all status of allotments reports will reflect the proper code, number or symbol to identify the report, reporting fiscal station number, fiscal year designation, appropriation code, and the fiscal accounting number (FAC/SAC or basic appropriation symbol) applicable to the data being reported. In addition to the data described above, this report will reflect project total/appropriation total lines.

(2) Column 2—Total Funding Program. This column will be used on the current fiscal year report only to reflect the total amount of the AFP authorized by the National Guard Bureau on NGB Form 42, plus the amount of obligation authority based on orders received from automatic reimbursement in OMARNG (2065). This funding program data will be reported at the level which funding has been distributed with an appropriation total for NGPA (2060) and OMARNG (2065). The amount reported in this column as FAC/SAC and/or appropriation totals, or both, must agree at the same account level with amount of the AFP authorized by the NGB in program and funding authorization schedules (NGB Form 42), plus the amount of orders received in OMARNG (2065), as indicated in the status of reimbursements report (RCS CSCAA-112) as of the end of the reporting period. Extreme care must be taken to insure that funding limitations are not exceeded at any time. Transfer between project accounts is not authorized without formal approval on NGB Form 42. This column will not be used in reports for the prior fiscal year, for "M" accounts, or for multi-year appropriations.

(3) Column 3—Funds Available. Report the amount of funds available in this column as described below.

(a) For current fiscal year annual appropriations, report the amount of allotments received from the NGB on NGB Form 42 plus the amount of obligational authority based on orders received from automatic reimbursements on OMARNG (2065) from the beginning of the current fiscal year to the end of the reporting period. Funds available must be reported by the fiscal account in which available at the end of the reporting period. However, proper adjustments in the distribution of funds to each fiscal account must be accomplished before the preparation of monthly status reports to insure that the amount of cumulative obligations does not exceed the amount of funds available in any FAC account. The amounts reported in this column as appropriation totals must agree with the amount of the allotment received from the NGB on program and funding authorization schedules (NGB Form 42), plus the amount of orders received in OMARNG (2065) as indicated on the status of reimbursements report as of the end of the reporting period. When the fund availability of allotments is restricted by quarters in item 13 on NGB Form 42 the amount of allotments included in this column will not exceed the allotment availability authorized through the end of the applicable fiscal quarter at appropriation level.

(b) For prior fiscal year annual appropriations report the amount of the unobligated balance of funds available as of the end of the previous fiscal year, plus any increases and/or minus any decreases made by appropriate funding documents or adjustments in the amount of funds available for reimbursement transactions during the current fiscal year. Obligation adjustments (increases or decreases) in prior fiscal year appropriations will also be considered in determining the unobligated balance of funds available, following the end of the first fiscal year that the appropriation is available. This data may be consolidated and reported in summary at any subproject account level desired. However, care must be exercised to insure that the total amount of obligation adjustment increases does not exceed the amount of fund availability at appropriation level. This column will not be used on reports for the "M" account.

(c) For multi-year appropriations, report the amount of all new allotments received or other increases and/or minus any decreases made by funding documents during the current fiscal year at FAC level.

(4) Column 4—Obligations-Current Month. Report the amount of obligations incurred against direct funds and reimbursable orders for the current month in this column in the following manner:

(a) For current fiscal year annual appropriations, report the amount of obligations incurred during the month being reported for each fiscal account. This data should be reported at SAC level with a project and appropriation total for NGPA (2060) and OMARNG (2065).

(b) For prior fiscal year annual appropriations, report the amount of obligation adjustments data recorded during the month being reported at FAC level. Such

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data will continue to be reported at FAC and appropriation level until the appropriation is closed at the end of the fiscal year.

(c) For "M" (merged) accounts, report the amount of obligation adjustments recorded in the "M" accounts during the month being reported at appropriation level only.

(d) For multi-year appropriations, report the amount of obligations incurred during the month being reported at FAC level with a year and appropriation total. This amount must equal funds received or withdrawn.

(5) Column 5—Obligations-Cumulative. Report the amount of cumulative obligations incurred against direct funds and reimbursable orders or the amount of obligation adjustments recorded from 1 Oct of the current fiscal year to the end of the reporting period at the same level and in the same manner as prescribed above for current month obligations.

(6) Column 6—Expenditures-Cumulative. Report the amount of cumulative expenditures made in liquidation of outstanding obligations from the beginning of the current fiscal year to the end of the reporting period at the same level and in the same manner as prescribed above for obligations.

(7) Column 7—Unliquidated Obligations. The amount of unliquidated obligations for current and prior fiscal year annual appropriations, "M" accounts and multi-year appropriations, should be reported in this column monthly at the same level and in the same manner as prescribed above for obligations.

Note: Unliquidated obligations for advance accounts should be a negative or zero amount.

(8) Data Record. Data record shown herein will be required for each line item of data shown under any column in the status of allotments that is applicable to the appropriations as described above. However, records will not be submitted for FAC and appropriation totals and for accounts that have no activity to be reported. Report data records will be submitted in accordance with paragraph 3-7, Chapter 3.

19-5. Memorandum data-status of allotments (RCS CSCAF-216). a. Memorandum data will be reported at appropriation level to reflect the amount of current month and cumulative expenditure transactions processed by others and by interfund billing procedures.

b. Separate reports of memorandum data will be prepared as outlined in chapter 22 and will be submitted as an attachment to each status of allotments report.

c. The amount of total cumulative expenditures reported on the disbursement listing each month must be in agreement with the appropriation totals of cumulative expenditures shown in the applicable status of allotments reports.

d. The prior month cumulative total reported plus the total amount of current month transactions must also equal total of cumulative amount reported on the status of allotment report.

e. Cumulative obligations and expenditures under those FAC/SAC accounts indicated by double asterisk (**) in NGB Pam 37-100 will be reported in remark on Maintenance of Real Property Facilities listing for current fiscal year only.

f. Reporting documentation required effective in FY 82. USAFAC DACA-FAA-G MSG 041741Z May 81, subject: Known Reporting Changes for FY 82 required that documentation be maintained in fiscal station files for no-year appropriations 2085, 2086 which have current year deobligations relating to obligations incurred in prior fiscal year (FY 81 and before). An analysis of the monthly deobligations reported may be called for on an as required basis if applicable. Documentation should be as follows:

(1) Deobligations of $100,000.00 or higher per individual transaction (for example, control, project order) will be marked in files including the original value of obligation, date of original obligation any previous deobligations, and reasons for current deobligation.

(2) Deobligations of less than $100,00.00 per transaction may be grouped and documented (for example, $XXX,XXX of the total deobligations reported is the accumulation of many deobligations due to discounts, price change).

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USPFO FOR VIRGINIA — STATUS OF ALLOTMENTS RCS CSCEA-216 FISCAL YEAR 81 — DATE APR 81

REC ID	STA	FY	APR	FAC	TOTAL FUND PROGRAM	FUNDS AVAILABLE	OBLIGATIONS CUR MONTH	OBLIGATIONS CUMULATIVE	EXPENDITURES CUMULATIVE	UNLIQUIDATED OBLIGATIONS	
1	44	81	60	3116	1,000,000.00	900,000.00	72.18	72.18	49.98	22.20	
1	44	81	60	3117	.00	.00	.34	.34	.17	.17	
					1,000,000.00	900,000.00	72.52	72.52	50.15	22.37	PROJECT
					1,000,000.00	900,000.00	72.52	72.52	50.15	22.37	APPROP
1	44	81	65	3711	.00	.00	770,000.00	770,000.00	.00	770,000.00	
1	44	81	65	3712	5,600.00	5,600.00	.00	.00	.00	.00	
					5,600.00	5,600.00	770,000.00	770,000.00	.00	770,000.00	PROJECT
1	44	81	65	3733	1,000,000.00	900,000.00	1,438.06-	1,438.06-	.00	1,438.06-	
1	44	81	65	3734	1,000,000.00	900,000.00	129.53	129.53	23.09	106.44	
1	44	81	65	3735	900.00	900.00	.00	.00	1,010.00	1,010.00-	
1	44	81	65	3738	.00	.00	79.93	79.93	.00	79.93	
					2,000,900.00	1,800,900.00	1,228.60-	1,228.60-	1,033.09	2,261.69-	PROJECT
					2,006,500.00	1,806,500.00	768,771.40	768,771.40	1,033.09	767,738.31	APPROP

Figure 19-1 Status of Allotments
RCS CSCEA-216 Fiscal Year 81

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USPFO FOR VIRGINIA

MEMORANDUM DATA FOR FISCAL ACCOUNTING REPORT
STATUS OF ALLOTMENTS -RCS CSCFA-216
EXPENDITURES

DATE APR 31

FY	APPR	FAC	TYPE OF TRANSACTION	CURRENT MONTH AMOUNT	CUMULATIVE AMOUNT	
31	60	3	INTERFUND	50.15	100.30	
				50.15	100.30	APPROP TOTAL
31	65	3	INTERFUND	1,033.09	2,066.18	
				1,033.09	2,066.18	APPROP TOTAL

Figure 19-2 Memorandum Data for Fiscal Accounting Report

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Table 19-1 Punch Card Format
Status Allotment Reports
(RCS CSCFA-216)

Card Column	Data
1	REPORT CODE. One-digit code to identify report. CODE 1 will be punched in this column to identify all cards pertaining to reports on the STATUS OF ALLOTMENTS
2-3	FISCAL STATION NUMBER. First two digits of the fiscal station number for reporting station as prescribed in Disbursing and Fiscal Station Numbers Directory (USAFAC letter FINCY), 15 Feb 76.
4	FISCAL YEAR. Last digit of the appropriate fiscal year for annual and multi-year appropriations. An alpha M in this column for merged accounts.
5-6	APPROPRIATION CODE. Last two digits of the basic symbol for each appropriation as follows:

Two-digit code	Appropriation Basic symbol
60	2060
65	2065
85	2085
86	2086

7-10	FISCAL ACCOUNTING CODE NUMBER OF SYMBOL. For information reported at FAC (3111, 3112, 3113, etc.) level, use the proper four digit fiscal account number for the data being reported. For information reported at appropriation level, such as "M" account data, account data "9977" will be placed in these columns. Also include the two digit appropriation code in columns 5 and 6 for information reported at appropriation level.
11-12	SAC
13-21	BLANK
22-31	TOTAL FUNDING PROGRAM. Gross amount of funding program. This includes the annual funding program authorization issued by NGB and the orders received for automatic reimbursements distributed to and available in the fiscal account being reported.
32-41	FUNDS AVAILABLE. Total amount of funds available for obligations. This includes the allotment authority issued by NGB and the orders received for automatic reimbursements distributed to and available in the fiscal account being reported.
42-51	OBLIGATIONS—CURRENT MONTH. Amount of obligations incurred during the current month of the report. Right justify. Precede with zeros where appropriated.
52-61	OBLIGATIONS—CUMULATIVE. Amount of obligations incurred during the current fiscal years. Right justify. Precede with zeros where appropriate.
62-71	EXPENDITURES—CUMULATIVE. Amount of cumulative expenditures recorded during the current fiscal year. Right justify. Precede with zeros where appropriate.

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Table 19-1 (Cont)

72-80	UNLIQUIDATED OBLIGATIONS. Amount of unliquidated obligations at the end of the report period. Right justify. Precede with zeros where appropriate.

Notes:

a. All credit amount must be identified by an "X" (11 zone) punch the last (units) column of the amount field concerned.

b. All cards must be interpreted at the top to reflect the data contained in the card. if two lines are required, card columns 1 through 51 will be shown on the first line and card columns 52 through 80 will be shown on the second line.

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Table 19-2 Status of Allotments (RCS CSCFA-216)

INPUT	FUNCTION	OUTPUT
The year-to-date file following the end of the month update.	Compute the year-to-date file at SAC level and produces the monthly status of allotment report.	The status of allotment report listing and applicable report cards for submission to NGB.

CHAPTER 20

STATUS OF REIMBURSEMENTS REPORT (RCS CSCAA-112)

20-1. Purpose. This report provides information concerning the status of reimbursable activity of the reporting installation. The reimbursable activity to be reported will be from the current fiscal year activity field of the Y-T-D file.

20-2. General. The procedures prescribed in this appendix will be used in the preparation of monthly reports on the status of reimbursements.

20-3. Method of reporting. Separate reports will be prepared for the current and 2 prior fiscal years. Each report will include both funded and automatic reimbursements that are creditable to the specific fiscal station number of the reporting State as prescribed in paragraph 4-3, NGR 37-108.

a. Current fiscal year. Reports for the current fiscal year will reflect the reimbursement data for each annual appropriation (2060 and 2065) by major source code (for example, 100, 200, 300) at FAC level and appropriation total.

b. Prior fiscal years. Reports for prior fiscal years will be prepared to reflect the reimbursement transaction for each annual appropriation at the same reporting level and in the same manner as prescribed above for current fiscal year reports. Only current year activity (transactions that have occurred since the beginning of the current fiscal year through the end of the monthly period being reported) for prior fiscal years will be reported; but once such transactions are reported, they must continue to be reported each month thereafter.

c. Negative and other reports.

(1) Negative or blank reports are not required where there is no reimbursement data, current year activity, or prior year reimbursement receivable balances to report.

(2) The submission of reports that indicate no change or other notations of non-activity for a monthly reporting period in which no activity occurred is not authorized.

20-4. Report preparation instructions. a. Machine listing with headings as outlined below will be submitted on standard accounting machine paper with punch cards provided as an output with the listing.

COLUMN	HEADING
1	Account Symbol or Data Code
2	Source Code
3	Orders Received
4	Reimbursements Earned
5	Reimbursement Collected--Current Month
6	Reimbursement Collected--Cumulative
7	Unfilled Orders--End of Period
8	Reimbursements Receivable--End of Period

b. Funded reimbursement transactions will be identified as section 1 and automatic reimbursement transactions will be identified as section 2.

c. Each report will also include a heading of the first page to identify the report by title, reports control symbol number, fiscal year, reporting office and State, fiscal station number, and period ended reporting date.

d. Signature and title of the USPFO or an authorized approving officer will be placed at the end of each report. Signature is required on original only.

e. The data for each item on the report will be printed under the appropriate heading as outlined below with commas, decimal points, credit symbols, and spacing within and between appropriation accounts.

(1) Column 1—Accounts Symbol or Data Code. This column on all status of reimbursements reports will reflect the proper code, number of symbol to identify the report, reporting fiscal station number, fiscal year designation, appropriation code, and the subproject account number applicable to the data described above; this report will reflect FAC and appropriation total lines.

(2) Column 2—Source Code. This column will be used to identify the

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major source codes (100, 200, 300, etc.) as prescribed in AR 37-100, that are related to the reimbursement transactions reported. The reporting of detail source codes (210, 270, 910, etc.) is not required.

(3) Column 3—Orders Received. This column will reflect the amount of orders received at FAC level.

(4) Column 3—Orders Received. This column will reflect the amount of orders received at the level which funds are distributed.

(5) Column 4—Reimbursements Earned. Report of amount of reimbursements earned during the fiscal year based upon the supplies, material, and service actually furnished at FAC level.

(6) Column 5—Reimbursements Collected—Current Month. Report the amount of reimbursements collected and processed by others during the current month of the report at FAC level.

(7) Column 6—Reimbursements Collected—Cumulative. Report the amount of reimbursements collected and processed by others from the beginning of the current fiscal year to the end of the reporting period at FAC level.

(8) Column 7—Unfilled Orders—End of Period. Report the amount of unfilled orders as of the end of each monthly reporting period at the same level as orders received and reimbursements earned. This may be computed by subtracting the amount of reimbursements earned from the amount of orders received. Since a downward adjustment in the amount of orders received at the close of each year is required for annual appropriations to agree with the amount of reimbursements earned, there is no requirement for reporting unfilled orders on yearend or prior fiscal year reports.

(9) Column 8—Reimbursement Receivable—End of Period. Report the amount of reimbursements earned, but uncollected, at the end of the monthly reporting period at the same level as reimbursements earned and reimbursements collect for current and prior fiscal years. Report should include both billed and unbilled reimbursements earned. During the current fiscal year, this amount may be computed by subtracting the total reimbursements collected (cumulative) from the total reimbursements earned. For prior fiscal years, the total reimbursements collected (cumulative), that is reported as current year activity for prior fiscal years, will be subtracted from the amount of reimbursements receivable as of the previous fiscal year.

20-5. Submission of punch cards. Punched cards in format shown herein will be required for each line item of FAC data shown in the status of reimbursements report. Punched cards will not be submitted for project of appropriation totals. Report cards will be submitted in accordance with paragraph 3-7, chapter 3.

20-6. Receivable Due From the Public. a. A report as shown in Figure 20-2 is required at the end of each fiscal quarter outlining the current outstanding reimbursement receivable data for Source Code 900. This report will be generated through Porgram FIS405 as outlined below:

b. The year-to-date file will provide the following data.

REQUIRED DATA	OBTAINED FROM
Accounts Receivable (Beginning Year Balance)	Transaction Code "R" for each Source Code
New Receivables	Current Year Earned (Transaction Code 6)
Repayment of Receivables	Current Year Collections (Transaction Codes 8)
Current Receivables	Net of above actions

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c. The current outstanding receivables will be aged from data in the history (unliquidated) file. This data will be aged based on comparing the data in the transaction record and the current date in the Prompt Record. The age process is based on the following codes.

A - Not Delinquent
C - Delinquent 31-90 days
D - Delinquent 91-180 days
E - Delinquent 181-360 days
F - Delinquent Over 360 days

d. The total current receivables from paragraph b above must reconcile with the overall total of the aged groups in paragraph c above. Both of these totals must agree with the reimbursement receivables totals shown on the Status of Reimbursement Report. This report (listing and cards) will be mailed to insure receipt by NGB-ARC-A NLT 4th workday of the month following the end of each quarter.

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STATUS OF REIMBURSEMENTS

INPUT	FUNCTION	OUTPUT
The year-to-date file following the end of the month update.	Computes the year-to-date file at SAC and major scource code levels for the status of reimbursements report. Only transaction codes 5, 6, and 8 are computed herein.	The status of reimbursement report and applicable report cards for submission to NGB.

USPFO FOR VIRGINIA — STATUS OF REIMBURSEMENTS — RCS CSCAA-112 — DATE APR 81

I/O	STAT	FY	APPR	PAC	SRC	ORDERS RECEIVED	REIMB EARNED	REIMB COLLTD CURR MONTH	REIMB COLLTD CUMULATIVE	UNFILLED ORDERS END OF PERIOD	REIMB RECVD END OF PERIOD	
SECTION 2 AUTOMATIC REIMBURSEMENTS												
4	44	81	65	3712	100	5,600.00	3,200.00	1,500.00	1,500.00	2,400.00	1,700.00	
4	44	81	65	3735	200	900.00	200.00	.00	.00	700.00	200.00	
						6,500.00	3,400.00	1,500.00	1,500.00	3,100.00	1,900.00	*
						6,500.00	3,400.00	1,500.00	1,500.00	3,100.00	1,900.00	**

Figure 20-1 Status of Reimbursements (RCS CACAA-112)

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20-6 BEST COPY AVAILABLE

REPORT OF STATUS OF ACCOUNTS AND LOANS
RECEIVABLE DUE FROM THE PUBLIC
(RCS CSCAA-118)

APPROPRIATION	LIMI-TATION	PROGRAM YEAR	O/A	SOURCE CODE	FSN	AMOUNT	AGE CODE	REPORT DATA CODE	ACTG MONTH	ACTG YEAR
21 22060	0000		18	904	44	1,500.00		C1	01	3
21 22060	0000		18	905	44	2,000.00		C1	01	3
21 22060	0000		18	904	44	1,500.00		CR	01	3
Total						2,000.00*				
21 22065	0000		18	940	44	1,000.00		D1	01	3
21 22065	0000		18	940	44	500.00		DR	01	3
Total						500.00*				
21 22085	0000		18	911	44	100.00		FL	01	3
Total						100.00*				
FY Total						2,600.00**				
21 32060	0000		18	904	44	600.00		CP	01	3
21 32060	0000		18	904	44	300.00		CR	01	3
Total						300.00*				
21 32065	0000		18	905	44	1,000.00		DP	01	3
21 32065	0000		18	905	44	500.00		DR	01	3
Total						500.00*				
FY Total						800.00**				
Total Receivables						3,400.00				

Figure 20-2

APPROPRIATION	LIMI-TATION	PROGRAM YEAR	O/A	SOURCE CODE	FSN	AMOUNT	AGE CODE	REPORT DATA CODE	ACTG MONTH	ACTG YEAR
21 22060	0000		18	905	44	500.00	E	CX	01	3
21 22060	0000		18	905	44	1,500.00	D	CX	01	3
Total						2,000.00*				
21 22065	0000		18	940	44	500.00	D	DX	01	3
Total						500.00*				
21 22085	0000		18	911	44	100.00	D	FX	01	3
Total						100.00*				
FY Total						2,600.00**				
21 32060	0000		18	904	44	300.00	C	CX	01	3
Total						300.00*				
21 32065	0000		18	905	44	500.00	C	DX	01	3
Total						500.00*				
FY Total						800.00**				
Aged Receivables Total						3,400.00				

Figure 20-2 (con't)

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Table 20-1 Punch Card Format
Status of Reimbursement Reports
(RCS CSCAA-112)

Card Column	Data
1	REPORT CODE. One-digit code to identify report. CODE 4 will be punched in this column to identify all cards pertaining to reports on the STATUS OF ALLOTMENTS
2-3	FISCAL STATION NUMBER. First two digits of the fiscal station number for reporting station as prescribed in Disbursing and Fiscal Station Numbers Directory (USAFAC letter (FINCY), 15 Feb 76.
4	FISCAL YEAR. Last digit of the appropriate fiscal year for annual appropriations.
5-6	APPROPRIATION CODE. Last two digits of the basic symbol for appropriation as follows:

Two-digit code	Appropriation Basic symbol
60	2060
65	2065

7-10	FISCAL ACCOUNTING CODE NUMBER OR SYMBOL. Use the proper four digit account number of the FAC (3731, 3732, 3733, etc.) being reported.
11-12	SAC
13-15	SOURCE CODE. Three digit code to identify the major source code (for example, 100, 200, 300) of the appropriation reimbursement transactions reported as prescribed in AR 37-100. The reporting of detail source codes is not required.
16-21	BLANK
22-31	ORDERS RECEIVED. Amount of reimbursement type orders received during the fiscal year will be reported in this column.
32-41	REIMBURSEMENTS EARNED. Amount of reimbursements earned based upon the supplies, material and services actually furnished during the fiscal year.
42-51	REIMBURSEMENTS COLLECTED—CURRENT MONTH. Amount of reimbursements collected and processed by the SF&AO and by others during the current month of the report.
52-61	REIMBURSEMENTS COLLECTED—CUMULATIVE. Amount of reimbursements collected and processed by the SF&AO and by other from the beginning of the current fiscal year to the end of the reporting period.
62-71	UNFILLED ORDERS—END OF PERIOD. Amount of orders that are unfilled as of the end of the reporting period which may be computed by subtracting the total amount of the reimbursements earned from the amount of orders received.
72-80	REIMBURSEMENTS RECEIVABLE—END OF PERIOD. Amount of reimbursement is earned, but uncollected at the end of the reporting period. This may be computed by subtracting the total amount of reimbursements col-

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Table 20-1 (Cont)

lected from the amount of reimbursements earned.

Notes

a. All credit amounts must be identified by an X (11 zone) punch over the last (units) column of the amount field concerned.

b. All cards must be interpreted at the top to reflect the data contained in the card. If two lines are required, card columns 1 through 51 will be shown on the first line and card columns 52 through 80 will be shown on the second line.

c. All unused amount field (card columns 22 through 80) may be zero filled or left blank depending on method of preparation used for the report.

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CHAPTER 21

OBLIGATIONS BY OBJECT CLASS (RCS CSCFA-212)

21-1. Purpose. This listing is required to produce the monthly report of obligations by object class for the current fiscal year and multi-year appropriations.

21-2. General. Obligations incurred under the annual appropriations (2060 and 2065) for the current fiscal year, and under the continuing multi-year appropriations (2085 and 2086) will be identified by object classification (EOE) and reported as prescribed in this paragraph. This report will be prepared monthly to reflect the cumulative obligation data by four-digit Element of Expense code, FAC/SAC and appropriation from the beginning of the current fiscal year to the end of the montly period being reported. Transaction also must be identified for reporting purposes as total gross obligations incurred within the Federal Government only as prescribed in section XIV, Chapter 15, AR 37-108.

21-3. Method of reporting by appropriations. a. Annual appropriations. One report will be prepared to reflect the obligations by EOE for all current fiscal year annual appropriations. This report will include the total cumulative obligations incurred during the current fiscal year under the annual appropriations for the current fiscal year. Obligation adjustments applicable to a prior year annual appropriation will not be reported under these procedures.

b. Multi-year appropriations. A separate report will be prepared to reflect the obligations by object class for the multi-year appropriations. Obligations incurred for the current fiscal year as well as adjustments of obligations incurred for preceding 4 fiscal years will be included by multi-year sub-division, so that the report will reflect all current year transactions for each multi-year appropriation.

c. Negative reports. Negative reports are not required.

21-4. Report preparation instructions. a. A machine listing with headings as outlined below will be submitted on standard accounting machine paper.

COLUMN	HEADING
1	Account Symbol or Data Code
2	Element of Expense
3	Total Transactions
4	Within Federal Government

b. The data for each item on the report will be printed under the appropriate heading with commas, decimal points, credit symbols, and spacing within and between appropriation accounts.

c. Each report will also include a heading on the first page to identify the report by title, reports control symbol number, fiscal year, reporting office and State, fiscal station number, and period ended reporting date.

d. Signature and title of the USPFO or an authorized approving officer will be placed at the end of each report. Signature is required on the original only.

e. Report data records will be listed to show the data required in each column of the report in the following described manner;

(1) Column 1--Account Symbol or Data Code. This column of the report will reflect the proper code, number, or symbol to identify the report, reporting fiscal station number, fiscal year designation, appropriation code and basic appropriation symbol applicable to the data being reported.

(2) Column 2--Object Class. This column will reflect the proper four-digit Element of Expense code.

(3) Column 3--Total Transactions. Report the amount of cumulative obligations incurred by individual object class and by appropriation total. The amount reported in this column for the appropriation total will be machine computed and verified to insure agreement with the amount of cumulative obligations as shown at appropriation level in the applicable status of allotments report.

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(4) Column 4—Within Federal Government. Report the amount of cumulative obligations incurred within the Federal Government only by individual object class and by appropriation total. The amount reported in this column should include all obligations incurred to make a payment to some other appropriation, fund, or receipt account of the Federal Government. Obligations for transportation transactions transferred to the Army management fund account by installations and activities and obligations applicable to object class 12 will be considered as being within the Federal Government. In this report, object classes 11, 13, 41, 42, and 44 will be considered in their entirety as not being within the Federal Government, notwithstanding the definitions in AR 37-100.

f. All obligations by object class reports and related report data must be carefully reviewed and verified before approval and submission to insure that the reports are properly prepared and the data reported is completed and accurate in all respects. Extreme care must be exercised to insure that the appropriation totals, as shown in the Total Transactions column in the obligations by object class reports, are in agreement with the amount of cumulative obligations reported at appropriate level in the applicable status of allotments report for the period being reported.

21-5. Report data. Data records in format shown herein will be required for each line item of detailed object class data shown in the report. Data records for the appropriation totals are not required. Such totals must be machine computed on the basis of the data reported for each object class. Reports will be submitted in accordance with para 3-7, chapter 3.

21-6. Data reconciliation. An option is included in the program to provide a detail list of current month transactions with the object class report listing. The listing will be object class appropriation and reflect Government and non-Government breakout.

21-7. Construction Fund Withdrawals. In order to capture the total amount of funding withdrawals in the 2085 and 2086 appropriations, State accounting personnel will code the deobligation transactions with an "X" in cc 62 of the input record. Based on this code, a footnote will be generated on Obligations by Object Class Report to reflect the total amount of withdrawals. This footnote total will not be reflected in the regular object class totals, therefore, the footnote total must be added to the Object Class Report in order to reconcile with the Status of Allotment Report.

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Table 21-1 Punch Card Format
Status Allotment Reports
(RCS CSCFA-212)

Card Column	Data
1	REPORT CODE. One-digit code to identify report. Code 3 will be punched in this column to identify all cards pertaining to reports on obligations by object class (RCS CSCFA-212)
2-3	FISCAL STATION NUMBER. First two digits of the fiscal station number for reporting station as prescribed in Disbursing and Fiscal Station Numbers Directory (USAFAC letter (FINCY) 15 Feb 76.
5-6	APPROPRIATION CODE. Last two digits of the basic symbol for each appropriation as follows:

Two-digit code	Appropriation
60	2060
65	2065
85	2085
86	2086

7-10	FISCAL ACCOUNTING CODE (FAC)
11-12	SUBSIDIARY ACCOUNT CODE (SAC)
13-16	OBJECT CLASS CODE. Four-digit code applicable to the detailed Element of Expense data being reported.
17-21	BLANK.
22-31	TOTAL TRANSACTIONS. Amount of cumulative obligations incurred for each object classification.
32-41	WITHIN FEDERAL GOVERNMENT ONLY. Amount of cumulative obligations incurred ONLY within the Federal Government as defined in section XIX, Chapter 15, AR 37-108 (para 3-2).
42-80	BLANK.

Notes.

a. CREDIT AMOUNTS, if any, must be identified by an X (11 zone) punch over the last (units) column of the amount field concerned.

b. All cards must be interpreted at the top to reflect the data contained in the card. If two lines are required, card columns 1 through 51 will be shown on the first line and card columns 52 through 80 will be shown on the second line.

c. Unused card columns (i.e., 17 - 21 and 42 - 80) will be left blank.

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OBLIGATIONS BY OBJECT CLASS
RCS CSCFA-212

USPFO FOR _____ DATE Sep 82

I/D	FIS/STA	FIS/YR	APPR	FAC/SAC	OBJ/CLASS	TOTAL TRANSACTION	WITH FED/GVT
3	44	82	60	3111.10	1111	362.60	300.00
3	44	82	60	3111.10	1211	300.00	300.00
						662.60	300.00
						662.60	300.00
3	44	82	65	3723.10	2115	250.00	
3	44	82	65	3732.10	2115	100.00	
						350.00	
						350.00	
3	44	82	65	3733.24	2610	2,500.00	
						2,500.00	
3	44	82	65	3733.26	2512	600.00	600.00
						600.00	600.00
						600.00	600.00
						3,450.00	600.00

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Table 21-2 Obligation by Object Class

INPUT	FUNCTION	OUTPUT
Object class summary cards (5 in ccl) with prior months balances. Detail obligations transactions processed during the month. Note: The first month of the fiscal year will reflect current month and cumulative fields. Do not include prior year summary cards.	Computes current month and cumulative totals and prints detail listing and object class report.	A listing reflecting the current month detail obligation transactions. A listing reflecting the object class report data and applicable report cards.

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CHAPTER 22

DISBURSEMENT BY TYPE DATA

22-1. Purpose. This program provides the memorandum data reflecting total expenditure and collection transactions processed under transactions by others (to include the SF&AO) and interfund billing procedures as required to be reported with the status of allotments. The listing provided will outline current month and cumulative totals by appropriation.

22-2. Control. Expenditure and collection totals will be accumulated from current month transactions and will reflect totals by type code. A separate listing will be required for each fiscal year by type code and appropriation for expenditures and transaction code for collections.

22-3. General. This listing will be furnished fiscal accounting with the status of allotment report and status of reimbursement report as outlined in chapters 19 and chapter 20. Totals as shown on the listing must reconcile with the total disbursements as reflected on the status of allotment report and collections on the status of reimbursement report.

22-4. Data reconciliation. If the disbursement data reflected on the listing does not reconcile with the status of allotment report and status of reimbursement report, the detail transactions will be reviewed to determine the error. Appropriate actions will be taken to insure total disbursements and collections reconcile with the status reports.

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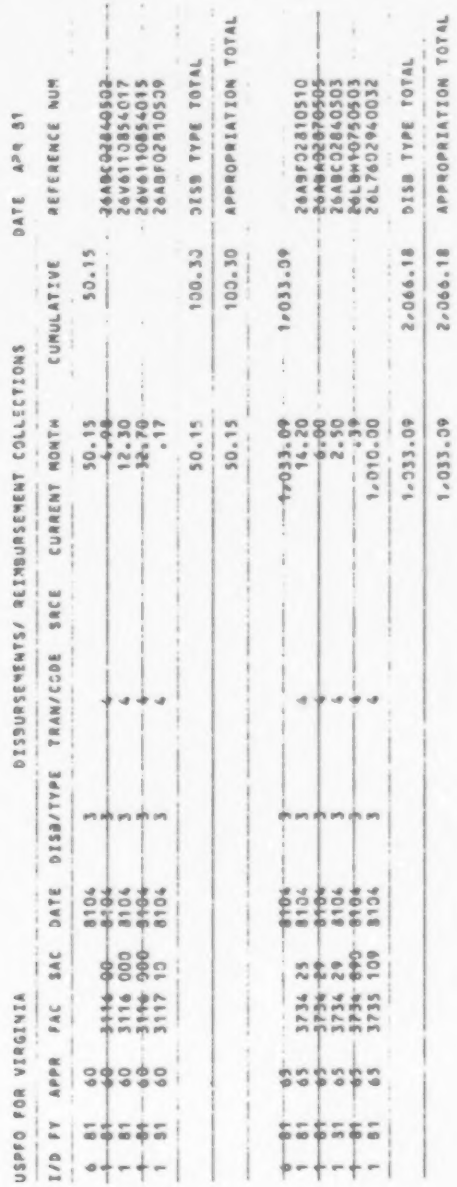

USPFO FOR VIRGINIA — DISBURSEMENTS/ REIMBURSEMENT COLLECTIONS — DATE APR 84

I/D	FY	APPR	FAC	SAC	DATE	DISB/TYPE	TRAN/CODE	SRCE	CURRENT MONTH	CUMULATIVE	REFERENCE NUM
										50.15	
0	81	60			8104	3			50.15		26ABC02840502
0	81	60	3116	00	8104	3	4		4.00		26V611085401?
1	81	60	3116	000	8104	3	4		12.30		26V611085401S
0	84	60	3116	000	8104	3	4		33.70		26ABF02810539
1	81	60	3117	10	8104	3	4		.17		
									50.15	100.30	DISB TYPE TOTAL
									50.15	100.30	APPROPRIATION TOTAL
0	81	65			8104	3			1,033.09	1,033.09	
1	81	65	3734	25	8104	3	4		14.20		26A9F02810510
0	84	65	3734	29	8104	3	4		6.00		26ABA02870505
1	31	65	3734	29	8104	3	4		2.50		26ABC02840503
0	84	65	3734	000	8104	3	4		.39		26LBW90750503
1	81	65	3735	109	8104	3	4		1,010.00		26L762940032
									1,033.09	2,066.18	DISB TYPE TOTAL
									1,033.09	2,066.18	APPROPRIATION TOTAL

Figure 22-1 Disbursement/Reimbursement Collections

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Table 22-1 Disbursement by Type

INPUT	FUNCTION	OUTPUT
Current month expenditure data are merged with appropriate summary data.	Detail transactions are listed with summary data by fiscal year, appropriation, FAC, type code, and transaction code. This listing will provide the research data required for verifying the memorandum data report with status of funds.	A detail listing of all expenditures processed during the accounting period. This memorandum data for the status of allotment reports.
Maintenance of real property facilities data ("9" cards) representing current cumulative expenditures and obligations for those accounts outlined in chapter 19.	This data is merged with previous month's summary data and listed at bottom of listing for current fiscal year expenditures only.	This information is listed only on the expenditure report for current fiscal year. Prior year expenditures will be reported in accordance with special instructions from NGB-ARC-A.
Note: The first month of the fiscal year will only include current month data. Do not include prior year summary cards.		

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CHAPTER 23

ANALYSIS OF UNLIQUIDATED OBLIGATIONS (RCS CSCFA-216)

23-1. Purpose. This report outlines the accrued expenditure data which is based on the amount of unliquidated obligations reported on the status of allotment report.

23-2. Control. This report will be generated from data outstanding in the fiscal transaction history file as of the end of the accounting period. Report data will be computed as follows:

a. Undelivered orders will be computed as either within Government or non-Government based on the coding in the outstanding transaction. Interfund transactions without "G" receipt data will be computed in the system as within Government. Receipt data in the system will transfer applicable amount (quantity in the "G" record times unit price) to the accounts payable column for each transaction, although the report balance will be at appropriation level. Undelivered orders for non-interfund transactions will be determined from "G" non-receipt records processed in the system. The non-receipt record will represent the undelivered costs and will effect a transfer of the outstanding transaction to the Undelivered Orders from the accounts payable area.

b. Accounts payable data is also computed as within Government or non-Government. Receipt cards entering the system will transfer the appropriate interfund balances from undelivered orders based on data in the receipt record. Non-interfund transactions entering the system will be computed as accounts payable based on coding in the transaction record. Non-receipt records processed in the system will transfer the applicable balances to undelivered orders.

c. Travel advances and contractor advances will be reflected separately by Government and non-Government. This breakout will be controlled from the WIG code in the detail transaction.

23-3. General. The following procedures are prescribed to meet the requirements for reporting accrued expenditure data based on the amount of unliquidated obligations reported, at appropriation level, on the status of allotments reports.

23-4. Reporting procedure. a. One report will be prepared each month to reflect the accrued expenditure data required for all annaul appropriations (2060, 2065, etc.) "M" accounts, and multi-year appropriations.

b. The report will constitute an analysis of the unliquidated obligations reported on all status of allotment reports to reflect the actual amount of undelivered orders and accounts payable (Government and non-Government, and Advances (Government and non-Government) at the end of the report period.

c. The amount of undelivered orders reported plus the amount of accounts payable (Government and non-Government) reported must agree in total with the amount of unliquidated obligations shown on the analysis.

d. The amount of "unliquidated obligations" reported on the analysis must also be in exact agreement with the amount of unliquidated obligations reported, at appropriation level, in the applicable status of allotments report for the fiscal year concerned.

23-5. Report preparation instructions. a. Machine listings with headings as outlined below, will be submitted on standard accounting machine paper with punch cards

COLUMN	HEADING
1	Accounting Symbol or Data Code
2	Undelivered Orders—Government
3	Undelivered Orders—Non-Government
4	Accounts Payable—Government
5	Accounts Payable—Non-Government
6	Advances—Government
7	Advances—Non-Government
8	Unliquidated Obligations

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b. Each analysis will include a heading to identify the title, reporting office and State, fiscal station number, and period ended reporting date.

c. The analysis will include the required data by fiscal year at appropriation level for all fiscal years, including "M" accounts and multi-year appropriations. No breakdown below the appropriation level is necessary.

d. Signature and title of the USPFO or an authorized approving officer will be included at the end of the original report.

e. The data for each item on the analysis will be printed under the appropriate heading with commas, decimal points, other required symbols and spacing within and between appropriations, and fiscal years as shown in the figure referred to above.

(1) Column 1—Account Symbol or Data Code. This column on the report will reflect the proper code, number, or symbol to identify the report, reporting stations, fiscal year designation, appropriation code, and basic appropriation symbol applicable to the data being reported.

(2) Column 2—Undelivered Orders—Government. Report the total amount of all orders or items that have been obligated as WIG but have not been received.

(3) Column 3—Undelivered Orders—Non-Government. Report the total amount of all orders or items that have been obligated as non-WIG but have not been received.

(4) Column 4—Accounts Payable—Government. Report the amount of accounts payable to any appropriation or revolving, trust, deposit, or other fund account of any agency or organization of the U.S. Government, regardless of the method used.

(5) Column 5—Accounts Payable—Non-Government. Report the amount of accounts payable to any private individual, contractor, or organization outside of the U S. Government, regardless of the method used.

(6) Column 6—Advances—Government. Report the total of all advances expended as within the Federal Government.

(7) Column 7—Advances—Non-Government. Report the total of all advances expended to individuals or contractors.

(8) Column 8—Unliquidated Obligations. Report the amount of unliquidated obligations as determined by combining the amounts of undelivered orders and accounts payable (Government and non-Government) shown on the analysis. This amount will also agree with the total unliquidated obligations as reported in the status of allotment report for the fiscal year concerned.

23-6. Submission of punch cards. Punch cards in format shown herein will be required for each item of data at appropriation level. Report cards will be submitted in accordance with para 3-7, chapter 3.

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ANALYSIS OF UNLIQUIDATED OBLIGATIONS REPORTED ON RCS CSCFA-216

USPFO FOR VIRGINIA — FISCAL STATION NO. 44121 — REPORTING DATE NOV 81

ACCOUNT SYMBOL OR DATA CODE	UNDELIVERED ORDERS GVT	UNDELIVERED ORDERS NON GVT	ACCTS PAYABLE GVT	ACCTS PAYABLE NON GVT	ADVANCES GVT	ADVANCES NON GVT	UNLIQUIDATED OBLIGATIONS
544 2 60 2060	149,824.47	13,699.86	26,306.39	284,274.94	.00	3801.00-	470,304.66
544 2 65 2065	395,454.41	53,374.88	227,635.74	1,626,871.66	.00	13726.27-	2,289,610.42
**	545,278.88	67,074.74	253,942.13	1,911,146.60	.00	17527.27-	2,759,915.08
544 1 60 2060	81,568.02	1,795.03	30,762.63	66,171.20	.00	4881.37-	175,415.31
544 1 65 2065	329,061.90	18,753.29	101,095.03	255,625.11	.00	7612.12-	696,923.21
544 1 85 2085	.00	460,105.69	.00	16,386.22	.00	.00	476,491.91
**	410,629.92	480,654.01	131,857.66	338,182.53	.00	12493.69-	1,348,830.43
544 0 60 2060	45.65	.00	.00	65.78	.00	.00	111.43
544 0 65 2065	49,502.42	.00	5,672.78	3,240.44	.00	.00	58,415.64
544 0 85 2085	.00	18,840.88	.00	.00	.00	.00	18,840.88
**	49,548.07	18,840.88	5,672.78	3,306.22	.00	.00	77,367.95
544 9 85 2085	.00	80,640.80	.00	40,104.07-	.00	.00	40,536.73
**	.00	80,640.80	.00	40,104.07-	.00	.00	40,536.73
544 M 60 2060	.00	.00	.00	75.70	.00	.00	75.70
544 M 85 2085	39,091.23	.00	.00	491.80	.00	.00	39,583.03
**	39,091.23	.00	.00	567.50	.00	.00	39,658.73

Figure 23-1 Analysis of Unliquidated Obligations Reported on RCS CSCFA-216

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Table 23-1 Punch Card Format
Analysis of Unliquidated Obligations
Reported on RCS CSCFA-216

Card Column	Data
1	REPORT CODE. One-digit code to identify report. CODE 5 will be punched in this column to identify the analysis of unliquidated obligations reported on RCS CSCFA-216.
2-3	FISCAL STATION NUMBER. First two digits of the fiscal station number of the reporting station as prescribed in Disbursing and Fiscal Station Numbers Directory (USAFAC letter (FINCY), 15 Feb 76.
4	FISCAL YEAR. Last digit of the appropriate fiscal year for annual appropriations or an alpha M for merged accounts.
5-6	APPROPRIATION CODE. Last two digits of the basic symbol for each appropriation as follows:

Two-digit code	Appropriation Basic symbol
60	2060
65	2065
85	2085
86	2086

7-10	FISCAL ACCOUNTING CODE NUMBER OF SYMBOL. For this report, use the proper four-digit basic appropriation symbol number (for example, 2060 and 2065) in these columns.
11-20	UNDELIVERED ORDERS-GOVERNMENT. The amount of items on order that has been obligated but has not been received from an activity of the U.S. Government.
21-30	UNDELIVERED ORDERS-NON-GOVERNMENT. The amount of items on order that has been obligated but has not been received from an activity outside the Federal Government.
31-40	ACCOUNTS PAYABLE-GOVERNMENT. Amount of accounts payable to an appropriation, fund account, or activity of the U.S. Government.
41-50	ACCOUNTS PAYABLE-NON-GOVERNMENT. Amount of accounts payable to any private individual, contractor, or organization outside the U.S. Government.
51-60	ADVANCES-GOVERNMENT.
61-70	ADVANCES-NON-GOVERNMENT.
71-80	UNLIQUIDATED OBLIGATIONS. Amount of unliquidated obligations as determined by combining the amounts of undelivered orders and accounts payable (Government and non-Government) shown on the analysis. This amount must also be in exact agreement with the amount of unliquidated obligations reported on the applicable status of allotments report for the fiscal year concerned.

Note:
All cards must be interpreted at the top to reflect the data card. If two lines are required, card columns 1 through 51 should be shown on the first line and card columns 52 through 80 on the second line.

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Table 23-2 Analysis of Unliquidated Obligations

INPUT	FUNCTIONS	OUTPUT
End of month fiscal history file to include the receipt (G) cards and non-receipt cards prepared for non-MILSTRIP transactions.	Computes the accrued expenditure data as relates to the undelivered orders and accounts payable (both Government/non-Government). Program logic dictates the following: a. MILSTRIP transactions automatically considered as undelivered. b. Non-MILSTRIP transactions automatically considered as accounts payable. c. "G" receipt card transfers undelivered to accounts payable by multiplying the quantity in "G" card by unit price in detail transaction. d. "G" non-receipt card transfers accounts payable to undelivered based on dollar value in card. e. All transactions (obligation and disbursements) must be coded with appropriate WIG or MILSTRIP codes, if applicable, in order for proper distribution of costs to be computed in the analysis program.	The analysis of unliquidated obligations report for submission to NGB. Listing and cards will be verified for data validity. Non-receipt cards are pulled from file and returned to fiscal accounting.

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CHAPTER 24

PROGRAM ELEMENT DATA

(RCS: ARNGB-145)

24-1. General. Program Element (PE) data is classified in accordance with NGB Pam 37-100 and placed in the accounting report cycle as outlined herein during the accounting period.

24-2. Control. The program element report data will be compiled from detail data processed during the accounting period.

a. The FAC/SAC/PM/PE table as shown on Table 24-1 will be required to capture the PE data for report purposes. This table will include the appropriate PE CODE AS OUTLINED IN NGB Pam 37-100 for the particular FAC/SAC. PE codes A-K will be reflected in the table as percent (%) sign. This table can be entered through terminal and can be either a one line entry for each FAC/SAC/PM/PE or it can be continued as shown on table 24-1.

b. The table will place the PE code in each transaction based on the data in the table during the execution of program FIS 20-105. It will not be necessary to manually code each transaction as it is entered throught the terminal.

24-3. Monthly edit conditions. A PE percentage record is required as outlined in Figure 24-2. This record contains PE codes A through K with related percentage factors as established within the State based on unit strength, etc. and will placed in the system VIA CRT using either CANDE or ODESY under file name "PEPERCENT". Percentages will be shown to nearest tenth (i.e., 10.5, 20.5, 03.0, 75.0, etc.). The percentage factor must have a combined total of 100 percent. If a code is not applicable enter 000 as it percentage factor. These factors are used to prorate the obligations which are not coded individually in the FAC/SAC/PE Table. In addition, all PEs with a percentage factor greater than 000 must be reflected in cc 70-80 (data will be left justified) of the percentage card.

24-4. Monthly obligation recap. Based on the detail obligation transaction input, data will be compiled by PE code in cc 60 of the input or as prorated from the percentage table. A monthly obligation recap listing as shown in Table 24-5 will be provided fiscal accounting to verify with the status of funds data.

24-5. Report submission. The report listing will be produced in format as shown in Table 24-6. The listing will be reviewed to ensure report totals reconcile with the cumulative obligations outlined on status of allotment report. Report listings will be submitted with the quarterly schedule 4 and 5 report package and will be marked for NGB-ARC-B. The report cards as outlined in Format 23, Figure A-5 will be submitted to NGCC with all other schedule 4 and schedule 5 report cards.

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REPORT OF OBLIGATIONS BY PROGRAM ELEMENT APR 81
STATE VIRGINIA APPROPRIATION NGPA

PE CODE	CURRENT MONTH OBLIGATIONS	CUMULATIVE OBLIGATIONS
52821A	.00	4.04
52823A	.00	131.14
52824A	.00	6.78
59392A	.00	3.08
TOTAL	.00	145.04

REPORT OF OBLIGATIONS BY PROGRAM ELEMENT APR 81
STATE VIRGINIA APPROPRIATION OMARNG

PE CODE	CURRENT MONTH OBLIGATIONS	CUMULATIVE OBLIGATIONS
52811A	.00	2,800.00
52821A	.00	5,788.64-
52823A	.00	405.54
52824A	.00	82.62
59392A	.00	37.28
57897A	.00	1,540,000.00
55896A	300.00	300.00
TOTAL	300.00	1,537,836.80

REPORT OF OBLIGATIONS BY PROGRAM ELEMENT APR 81
STATE VIRGINIA APPROPRIATION MCARNG

PE CODE	CURRENT MONTH OBLIGATIONS	CUMULATIVE OBLIGATIONS
55896A	611.11	611.11
TOTAL	611.11	611.11

MONTHLY OBLIGATION RECAP - APR 81

TOTAL APPROPRIATION	60	.00	FY-81
TOTAL APPROPRIATION	65	300.00	FY-81
TOTAL APPROPRIATION	85	611.11	ALL YRS
TOTAL APPROPRIATION	86	.00	ALL YRS

Figure 24-1 Report of Obligations by Program Element

Table 24-1 Program Element Data
Table Record

CARD COLUMN	DATA ELEMENT	EXPLANATION
1	Card Identification	Place an asterisk in this column.
2-8	FAC/SAC	Enter appropriate account code from NGB Pam 37-100.
9-10	PM Code	Enter Program Manager code as established locally.
11	PE Code	Enter PE Code from NGB Pam 37-100 for data in cc 2-8.
12-18	FAC/SAC	
19-20	PM Code	Data for cc3-71 will contain that FAC/SAC data with related PE Code as outlined in NGB Pam 37-100 and locally assigned PM Codes. PE Codes A-K will reflect a percent (%) sign in the PE Code field.
21-	PE Code	
22-28	FAC/SAC	
29-30	PM Code	
31	PE Code	
32-38	FAC/SAC	
39-40	PM Code	
41	PE Code	
42-50	PM Code	
51	PE Code	
52-58	FAC/SAC	
59-60	PM Code	
61	PE Code	
62-68	FAC/SAC	
69-70	PM Code	
71	PE Code	

NOTE: A separate table without the PE Code will be required for prior year.

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Table 24-2 Program Element Data

PE Percentage Record

Card Column	Data Element	Explanation
1	Card Identification	Place an "0" in this column.
2	Blank	
3	PE Code A	
4--6	Percent for Code A	
7	PE Code B	
8--10	Percent for Code B	
11	PE Code C	
12--14	Percent for Code C	
15	PE Code D	
16--18	Percent for Code D	
19	PE Code E	
20--22	Percent for Code E	
23	PE Code F	
24--26	Percent for Code F	
27	PE Code G	
28--30	Percent for Code G	
31	PE Code H	
32--34	Percent for Code H	
35	PE Code J	
36-38	Percent for Code J	
39	PE Code K	
40-42	Percent for Code K	

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43	PE Code L	
44--46	Percent for Code L	
47--69	Blank	
70-80	Valid Prorated PE Codes	Enter the PE Codes outlined above that have percentage factors. Left justify.

NOTE: 1. All codes may not be applicable to all States. Enter only those percentages with related PE Code that are applicable. Zero fill the percentage fields for those PE Codes not applicable.

2. This data will be entered into the CRT using either CANDE or ODESY under the file name "PEPERCENT".

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Table 24-3 PE FOR ARNG

I. MISSION ORIENTED PROGRAM ELEMENTS

PE	PE TITLE	CODE
52811A	Division Roundout (Affiliated)	A
52813A	Non-Divisional Combat Units (Affiliated)	B
52814A	Tactical Support Forces (Affiliated)	C
52821A	Divisions (Non-affiliated)	D
52823A	Non-Divisional Combat Units (Non-affiliated)	E
52824A	Tactical Support Forces (Non-affiliated)	F
52881A	Special Mission Forces	G
58897A	Medical Support Units	H
59891A	Mobilization Base Units	J
59892A	Reserve Readiness Support	K
59898A	Management Headquarters	L

II. FUNCTIONALLY ORIENTED PROGRAM ELEMENTS

57891A	Depot Maintenance	M
58891A	Recruiting Activities	N
58892A	Recruit Training	P
58893A	Professional and Skill Progression Training	Q
59899A	Advertising Activities	R
59895A	Base Communications	S
59896A	Base Operations	T
55894A	Real Property Maintenance	U
58890A	Installation Audiovisual Support	V

NOTE: 1. Codes "I" and "O" are not used.

2. Mechanized listing will reflect the PE #.

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Table 24-4 Program Element Data

PE Report Card

Card	Column	Data Element	Explanation
1		Card Identification	A "6" will be punched in this column.
2--3		Fiscal Station Number	First two digits of State FSN.
4		Fiscal Year	Last digit of current fiscal year and multi-year appropriations.
5--6		Appropriation	Last two digits of basic symbol (60, 65, 85, 86).
7--10		Blank	
11		Program Element Code	
12--21		Blank	
22--31		Current Month Total	
32--41		Cumulative Total	
42--80		Blank	

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Table 24-5 Monthly Obligation Recap—08 MAR 79

PRGM C—XXX

TOTAL APPROPRIATION 60	156,772.49	FY-80
TOTAL APPROPRIATION 65	1,011,000.45	FY-80
TOTAL APPROPRIATION 85	9,041.15	ALL YRS
TOTAL APPROPRIATION 86	.00	ALL YRS

This listing includes total valid obligation transactions processed during the month.

Transactions having invalid PE Codes or FAC/SAC will not be included.

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Table 24-6 Report of Obligations by Program Element

State:_____ Appropriation: (NGPA or OMARNG) As of:_____

PE Code	Current Month Obligations	Cumulative Obligations
52811A		
52813A		
52814A		
52821A		
52823A		
52824A		
52881A		
58897A		
59891A		
59892A		
59898A		
57891A		
58891A		
58892A		
58893A		
58899A		
59895A		
59896A		
Total	*_____	*_____

*Total figures must be equal, at appropriation level, to those reported on status of allotment reports, except that funded reimbursement activity in the NGPA appropriation and automatic reimbursement activity in the OMARNG appropriation will not be included in this report.

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Table 24-7 PE Data

INPUT	FUNCTION	OUTPUT
Current month obligation transactions.	Obligation transactions which have no PE code or those having invalid PE codes or invalid FAC/SAC are processed with invalid data being returned to fiscal for correction.	Invalid PE data cards for correction valid PE data cards.
Corrected PE data cards and valid data from previous run. PE data summary tape from previous month.	Computes the PE data required for the report.	PE report listing and PE cards for submission to NGB.

CHAPTER 25

PRE-EDIT OF NGB REPORT DATA

25-1. Purpose. This program will provide a pre-edit of NGB report data reflecting both the error and related message.

25-2. Control. The report data as compiled and assembled by fiscal accounting will be provided to ADP for running through this program. A listing will be provided reflecting necessary data to correct those errors shown. All errors noted will be corrected and data returned to ADP for additional pre-edit.

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NGB REPORT DATA
CONTROL CARD
FORMAT

| | | |

Table 25-1 Pre-Edit of NGB Report Data

INPUT	FUNCTION	OUTPUT
The complete report package that is to be transmitted to the NGCC. This consists of the following: 1. Status of allotment cards. 2. Status of reimbursement cards. 3. Object class cards. 4. Analysis of unliquidated cards. The cards must be in the above sequence when furnished ADP.	Performs a check of those edit conditions outlined herein.	A listing of the report card outlining the applicable edit condition. These conditions are to be corrected and returned to ADP.

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Table 25-2 Legend of Error Messages for NGCC Monthly Report Cards

All Reports--All ID Cards

Invalid Fiscal station -

This message is printed if the fiscal station is not the same as the Prompt Record.

Invalid Fiscal Year -

This message is printed if, except for card format 3 and 6, fiscal year is not "M" or numeric. Format 3 and 6 must be numeric.

Invalid Appropriation -

This message is printed if the appropriation is not 60, 65, 85 or 86.

Invalid FAC -

This message is printed if the account symbol is blank or not numeric.

Status of Allotment Report

32-41 Greater Than 22- 31-

This message is printed if the funds available amount is greater than the total funding program for that account.

62-71 Greater Than 52- 61-

This message is printed if the cumulative expenditures are greater than the cumulative obligations for that account.

72-80 Not positive -

This message is printed if the unliquidated obligations is a credit amount.

Invalid FAC-

This message is printed if report cards for "M" year do not reflect 9977, 0930, 0942 in FAC field.

OBLIGATIONS BY OBJECT CLASS REPORT

22-31 Not Greater than zero-

This message is printed if the total transactions field is not greater than zero.

Invalid Object Class-

This message is printed if the object class for the current fiscal year is not one of the following: 11, 12, 13, 21, 22, 23, 24, 25, 26, 31, 32, 41, 42, 43, and 44.

22-31 Not equal 32- 41-

This message is printed if the total transaction field does not equal the within Federal Government field for object class 12.

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Table 25-2 (cont)

32- 41 Not zero -

This message is printed if the within Federal Government field is not equal to zero for object classes 11, 13, 41, 42, 43, and 44.

Status of Reimbursement Report

Orders Rec'd - Reimb Earned Not = Unfilled Orders -

This message is printed if the unfilled orders amount does not equal the amount derived by subtracting the reimbursements earned amount from the orders received amount.

Reimb Earned -Cum Coll Not = Reimb Rec-

This message is printed if the reimbursements receivable amount does not equal the amount derived by subtracting the reimbursements collected amount from the reimbursements earned amount.

Analysis of Unliquidated Obligations

11 - 20 or 21 - 30 Not Numeric or Positive Amount -

This message is printed if the undelivered orders represents a credit amount.

31 - 40 or 41 - 50 Not Numeric or Positive Amount -

This message is printed if the Accounts Payable Government field represents a credit amount.

71 - 80 Not positive -

This message is printed if the unliquidated obligations field represents a credit amount.

71 - 80 Not Equal Sum of Other Fields -

This message is printed if the unliquidated obligations column does not equal the sum of all undelivered orders, accounts payable and advance amounts.

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CHAPTER 26

LIQUIDATION SEARCH PROCESS

26-1. Purpose. The liquidation search process will be generated from this program to purify the fiscal transaction history file and the FMD index file.

26-2. Control. a. The search process will be based on the transaction dollar amount equaling zero and/or the completion code in cc 24 of the "G" (Receipt) card. The primary control will be dollar amount for all transactions; however, for MILSTRIP transactions, a comparison will be made on quantity and transaction completion code in the receipt card.

b. The entire fiscal transaction history file will be considered for liquidation in this program. Primary concern is to provide a means of insuring the receipt of those items for which payment has been made.

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LIQUIDATED OBLIGATIONS LISTING FOR FISCAL STATION 44121 DATE APR 81 PAGE 1

P/M	DATE	BATCH	FY APP FAC	SAC	OBJ/CL	P/E	AMOUNT	T/C	QNTY WIG U/I	U/P	REFERENCE NO. SUF RI
XX	8106	222	81 65 3717	120			100.00	4			
~~XX~~	~~8106~~	~~111~~	~~81 65 3717~~	~~120~~	~~2500~~	~~U~~	~~100.00~~	~~3~~		.00	333
							.00	REF TOTAL		~~.00~~	~~333~~
							.00	SAC TOTAL			
							.00	FAC TOTAL			
							.00	FY/APP TOTAL			

LIQUIDATED OBLIGATIONS LISTING FOR FISCAL STATION 44121 DATE APR 81 PAGE 1

P/M	DATE	BATCH	FY APP FAC	SAC	OBJ/CL	P/E	AMOUNT	T/C	QNTY WIG U/I	U/P	REFERENCE NO. SUF RI
	8104	064	81 65 3734	29	2610	E	6.00	3	200 - EA	.03	26A8A02870505
	~~8104~~	~~067~~	~~81 65 3734~~	~~29~~	~~2610~~	~~E~~	~~6.00~~	~~4~~	~~200 - EA~~	~~.03~~	~~26A8A02870505~~
	8104		81 65 3734	29				6-	100		26A8A02870505 C
							.00	REF TOTAL			
							.00	SAC TOTAL			
							~~.00~~	~~FAC TOTAL~~			
							.30	FY TOTAL			

Figure 26-1 Liquidated Obligations Listing for Fiscal Stations

26-2

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Table 26-1 Liquidation Search Process

INPUT	FUNCTION	OUTPUT
The complete fiscal transaction history file following the merge with current month transactions.	A search is conducted of the fiscal history file to determine the status of the file. Based on the following condition, a search is generated to purify the history file:	Data in the fiscal transaction history file will be identified by a liquidation flag in cc 96 of the history file for each reference number set which is liquidated.
	a. When transactions amount equals zero and quantity in the receipt card and disbursement card are equal.	All data may be identified either as terminal screen or listing as necessary.
	b. When transactions amount equals zero and quantity in receipt card and disbursement card are unequal, however, a shipment completion code is in the receipt card.	
	c. Non-MILSTRIP items will be considered on dollar amount only.	
	d. An option is in the program to generate the search process at either the FAC or SAC level.	
FMD Index File.	The search process generated from the history file will be matched with the FMD index file. See chapter 16 on FMD file procedures.	The new file will contain only those transactions for which a liquidation flag is not present.

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CHAPTER 27

UNLIQUIDATED OBLIGATIONS DATA

27-1. Purpose. This program provides the current status of outstanding unliquidated obligation balances of all fiscal transactions by reference (document) number.

27-2. Control. The unliquidated data will be accumulated within the fiscal transaction history file at the accounting level commensurate with regulatory reporting requirements.

27-3. General. The unliquidated data may be obtained at either FAC or SAC level and reported by either MILSTRIP or non-MILSTRIP transactions. The data will be flagged as liquidated with a code in cc 96 of transaction record when the total unliquidated amount equal zero and the quantity in the receipt card equals the disbursement record. In the event the dollar amount equals zero and the quantities do not equal, however, there is a completion code ("C" in cc 24) in a receipt record, the transaction will be flagged as liquidated.

27-4. Transaction aging. a. The aging process will be accomplished by breaking out the unliquidated file by age groups. These groupings will reflect those transactions less than 60 days old, 61-90 days, 91-120 days, and over 120 days old. The aged listing will reflect appropriate FAC/SAC, Appropriation, fiscal year, and reference number totals within each age group. An overall recap total by fiscal year and appropriation will be provided at the end of the listing. These totals will reflect also the percentage of each total as compared to the total unliquidated amount.

b. This data will be provided to allow more management ability in attempting to clear aged transactions.

27-5. Unliquidated by Manager. The unliquidated data is available through Program FIS272. The data will be listed by Manager Code and placed in the transactions.

27-6. Non-Receipt Records. Prior to running this report, the Non-Receipt Data will be entered into the system through the CRT. The program will pull the disk file into the system and carry it through the Analysis of Unliquidated Report.

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Figure 27-1 Unliquidated Obligations Listings for Fiscal Station

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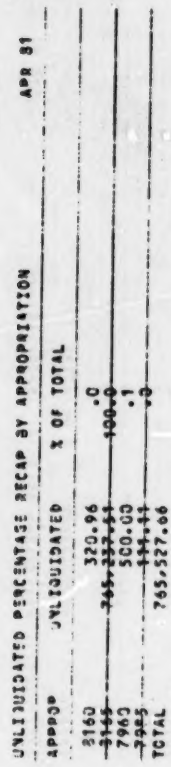
UNLIQUIDATED OBLIGATIONS LISTING FOR FISCAL STATION 44121 DATE APR 31 PAGE 5

P/M	DATE	BATCH	FY APP FAC	SAC	OBJ/CL	P/E	AMOUNT	T/C	ONTY	WIG	U/I	U/P	REFERENCE NO. SUF RI
AA	8104	320	81 65 0930	000			333.30	4				.00	26L7602940032
							333.30CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
							333.30CR	FAC	TOTAL				
AA	8104	320	81 65 0942	000			333.30	4				.00	26L7602940032
							333.30CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
							333.30CR	FAC	TOTAL				
	8106	222	81 65 3711	000			759.20	4				.00	127600
							759.20CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
01	8104	016	81 65 3711	110	1100	L	770,000.00	3				.00	0000000001300
							770,000.00	REF	TOTAL				
							769,240.80	FAC	TOTAL				
44	8106	222	81 65 3732	009			1,125.00	4				.00	XG02394375
							1,125.00CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
							1,125.00CR	FAC	TOTAL				
03	8104	016	81 65 3733	160	2600	A	1,400.00	3				.00	0000000001400
							1,400.00	REF	TOTAL				
	8104	064	81 65 3733	31	2610	E	10.30	3	1		HD	10.30	26ABA02810501
							10.30	REF	TOTAL				
AA	8104	320	81 65 3733	100	3100	D	111.11	3	3	-	SE	1010.00	26L7602940032
12	8104	019	81 65 3733	100	3100	D	3,030.00CR	3	3	-	SE	1010.00	26L7602940032
							2,918.89CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
	8104	064	81 65 3733	40	2610	X	2.53	3	1	-	EA	2.53	26L8J02840513
							2.53	REF	TOTAL				
	8104	064	81 65 3733	11	2610	X	68.00	3	100	-	FT	.69	26L8J02890520
							68.00	REF	TOTAL				
							1,438.06CR	FAC	TOTAL				
	8104	064	81 65 3734	29	2610	E	2.50	4	3	-	LB	.85	26ABC02840503
	8104		81 65 3734	29				C-	250				26ABC02840503
	8104	064	81 65 3734	29	2610	E	2.55	3	3	-	LB	.85	26ABC02840503
							.05	REF	TOTAL				
	8104	064	81 65 3734	25	2610		14.20	4	20	-	HD	.71	26ABF02810510
	8104	064	81 65 3734	251	2610	E	1.42	3	2	-	HD	.71	26ABF02810510
							12.78CR	REF	TOTAL		CREDIT UNLIQUIDATED AMOUNT		
	8104	064	81 65 3734	292	2610	X	6.37	3	1	-	EA	6.37	26L8W10710507
							6.37	REF	TOTAL				
	8104	064	81 65 3734	442	2610	X	17.94	3	6	-	EA	2.99	26L8W10710508
							17.94	REF	TOTAL				
	8104	064	81 65 3734	442	2610	X	37.00	3	100	-	EA	.37	26L8W10710512
							37.00	REF	TOTAL				



UNLIQUIDATED PERCENTAGE RECAP BY APPROPRIATION APR 81

APPROP	UNLIQUIDATED	% OF TOTAL
3160	320.96	.0
3445	765,233.44	100.0
7965	500.00	.1
3485	444.44	.0
TOTAL	765,527.66	

Figure 27-2 Unliquidated Percentage Recap by Appropriation

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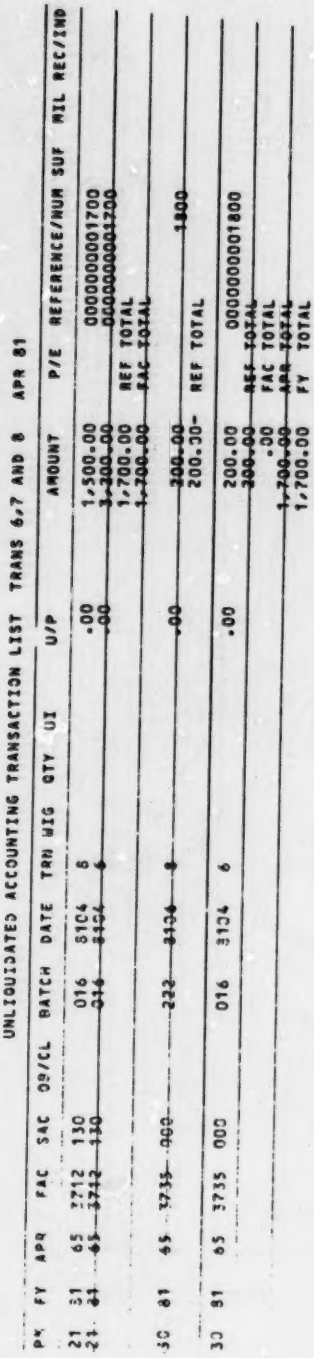

UNLIQUIDATED ACCOUNTING TRANSACTION LIST TRANS 6,7 AND 8 APR 81

PK	FY	APR	FAC	SAC	DB/CL	BATCH	DATE	TRN	MIG	QTY	UI	U/P	AMOUNT	P/E	REFERENCE/NUM	SUF	MIL REC/IND
21	81	65	3712	130		016	8104	8				.00	1,500.00		0000000001700		
21	81	65	3712	130		016	8104	6				.00	1,300.00		0000000001700		
													1,700.00	REF TOTAL			
													1,700.00	FAC TOTAL			
30	81	65	3735	000		222	8134	8				.00	300.00		1800		
													200.30-	REF TOTAL			
30	81	65	3735	000		016	3134	6				.00	200.00		0000000001800		
													300.00	REF TOTAL			
													.00	FAC TOTAL			
													1,700.00	ARR TOTAL			
													1,700.00	FY TOTAL			

Figure 27-3 Unliquidated Accounting Transaction List (Trans 6,7, and 8)

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UNLIQUIDATED ACCOUNTING TRANSACTION LIST 60 DAYS AND LESS APR 81

PM	FY	APR	FAC	SAC	OB/CL	BATCH	DATE	TRN	MIS	QTY	UI	U/P	AMOUNT	P/E	REFERENCE/NUM	SUF	MIL	REC/IND
	81	65	3734	442	2610	064	8104	3	-	100	EA	.37	37.00	X	26L3H10710512		-	
													37.00	REF TOTAL				
22	81	65	3734	890	2670	019	8104	3	-	4	EA	.39	1.56	X	26L8H10750503		-	
	81	65	3734	252	2610	064	8104	3	-	4	EA	.39	1.56	X	26L3H10750503		-	
22	81	65	3734	890	2673	019	8104	4	-	1	EA	-.39	-.39		26L8H10750503		-	
													2.73	REF TOTAL				
	81	65	3734	252	2610	064	8104	3	-	100	EA	.03	3.00	X	26L3J02825529		-	
													3.00	REF TOTAL				
	81	65	3734	24	2610	064	8104	3	-	100	EA	.03	3.00	X	26L4J02826531		-	
													3.00	REF TOTAL				
	81	65	3734	23	2610	064	8104	3	-	6	EA	.07	.42	X	26L2J02840509		-	
													.42	REF TOTAL				
	81	65	3734	298	2610	064	8104	3	-	1	EA	.61	.61	X	26L8J02840514		-	
													.61	REF TOTAL				
	81	65	3734	298			8101			10					26L3J02890519		-	C
	81	65	3734	298	2610	064	8104	3	-	10	FT	3.58	35.80	X	26L4J02890519		-	
													35.80	REF TOTAL				
	81	65	3734	45	2610	064	8104	3	-	6	EA	2.06	12.30	X	26L8J02890521		-	
													12.30	REF TOTAL				
													106.44	FAC TOTAL				
	81	65	3735	109		064	8104	4	-	1	EA	1,010.00	1,010.00		26L7602940032		-	
													1,010.00	REF TOTAL				
													1,010.00	FAC TOTAL				
	81	65	3738	609	2610	064	8104	3	-	101	EA	22.93	22.93	X	26L3H10710306		-	
													22.93	REF TOTAL				
	81	65	3738	609			8101			100					26L8H10710513		-	C
	81	65	3738	609	2610	064	8104	3	-	100	EA	.57	57.00	X	26L3H10710513		-	
													57.00	REF TOTAL				
													79.93	FAC TOTAL				
XX	81	65	3739	000		222	8106	4				.00	150.00			444		
XX	81	65	3739	300	2600	111	8104	3				.00	200.00	U		444		
													50.00	REF TOTAL				
													50.00	FAC TOTAL				
													765,237.51	APR TOTAL				
													764,916.58	FY TOTAL				

Figure 27-4 Unliquidated Accounting Transaction List
(60 days and less)

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UNLIQUIDATED ACCOUNTING TRANSACTION LIST 61 TO 90 DAYS APR 81

PY	FY	APR	FAC	SAC	OB/CL	BATCH	DATE	TRN	WIG	QTY	UI	U/P	AMOUNT	P/E	REFERENCE/NUM	SUF	MIL REC/IND
													.00	REF TOTAL			
													.00	FAC TOTAL			
													.00	APR TOTAL			
													.00	FY TOTAL			

UNLIQUIDATED ACCOUNTING TRANSACTION LIST 91 TO 120 DAYS APR 81

PY	FY	APR	FAC	SAC	OB/CL	BATCH	DATE	TRN	WIG	QTY	UI	U/P	AMOUNT	P/E	REFERENCE/NUM	SUF	MIL REC/IND
													.00	REF TOTAL			
													.00	FAC TOTAL			
													.00	APR TOTAL			
													.00	FY TOTAL			

UNLIQUIDATED ACCOUNTING TRANSACTION LIST OVER 120 DAYS APR 81

PY	FY	APR	FAC	SAC	OB/CL	BATCH	DATE	TRN	WIG	QTY	UI	U/P	AMOUNT	P/E	REFERENCE/NUM	SUF	MIL REC/IND
													.00	REF TOTAL			
													.00	FAC TOTAL			
													.00	APR TOTAL			
													.00	FY TOTAL			

Figure 27-4 (cont'd)

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Table 27-1 Unliquidated Obligation Data

INPUT	FUNCTION	OUTPUT
This fiscal transaction history file.	Outlines the current unliquidated status of all current outstanding accounting transactions. The following options are available by switch option: a. List and total at FAC or SAC level. b. List MILSTRIP and non-MILSTRIP separately.	Provides current outstanding unliquidated accounting transactions which will be used to verify the unliquidated suspense file.
Run with Program C270	Transactions are aged according to the oldest date in the unliquidated obligation transactions.	Data by age groups of less than 60 days, 61-90 days, 91-120 days, and over 120 days.

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APPENDIX A

NAGFACTS ACCOUNTING RECORD FORMAT

A-1 Transaction Formats (1-4)

1—Transaction Data Prompt Record
2—Batch Record
3—Year to Date Summary Record

A-2 Formats Continued (5-8)

5—Detailed Transaction Record
6—FMD Record
7—MILSTRIP Receipt Record
8—Non-Receipt Record

A-3 Formats Continued (9-13)

9—MILSTRIP Status Record
10—FAE/FAF Follow-up Record
11—Maintenance of Real Property Records
12—Transaction Document Obligation Record (SF-1080)
13—Status of Allotments Record

A-4 Formats Continued (14-19)

14—Status of Reimbursements Report
15—Obligations by Object Class Report
17—Object Class Summary Record
18—Disbursement Summary Record
19—Analysis of Unliquidated Obligations

A-5 Formats Continued (20-23)

20—FAC/SAC-program Manager - Program Element Table
21—PE Percentage Card
22—PE Total Card
23—PE Report Card

A-6 Formats Continued (24-27)

24—TBO Accounting Clearance Record (RCS CSCFA-304)
25—Interfund Accounting Clearance Record (RCS CSCFA-304)
26—304 Report Text Header Card
27—304 Report Control Card

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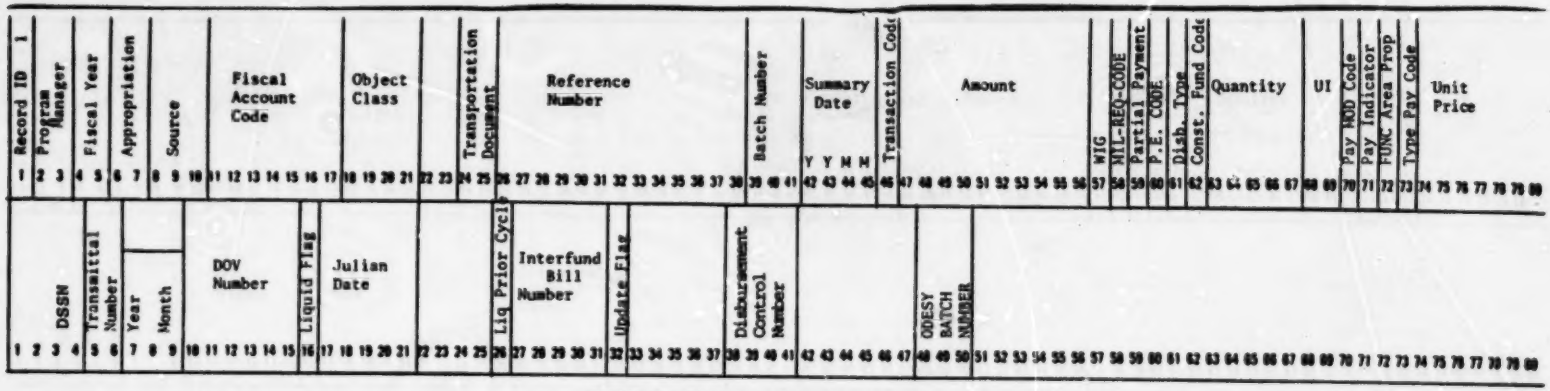
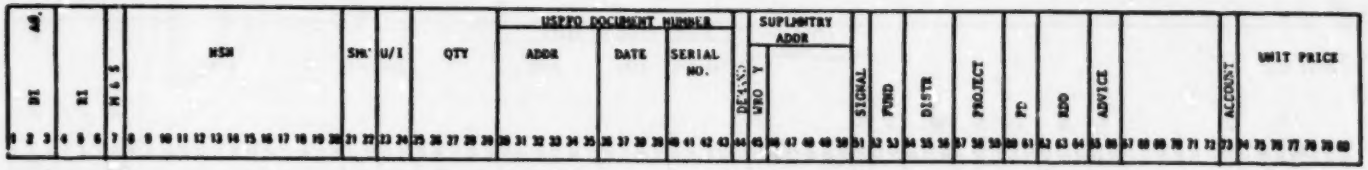
PROCESS DATE CALENDAR						SUMM. REPORT DATE CALENDAR				CURRENT FISCAL YEAR	FISCAL STATION NUMBER	STATE NAME	ALLOTMENT SERIAL	FAC OPTION	HILSTRIP OP	LIQ SEARCH OP	CUR DATA OP	ALLOT LED OP	STAT FUNDS OP	YEAR END STAT	YEAR END REIMB	STATE CODE	USPFO DODAAC	QUARTERLY OPT	FAC OVERFLOW	SAC OVERFLOW	PM OVERFLOW	LOG CUT-OFF	RUN OPTION
MO.		YR				Y	Y	M	M																				
1	2	3	4	5		6	7	8	9	10	11	12 13 14 15 16	17 18 19 20 21 22 23 24 25 26 27 28 29 30	31 32 33 34	35	36	37	38	39	40	41	42	43	44 45	46 47 48 49 50 51	52	53	54	55	56	57	58	59 60 61 62 63 64 65 66 67 68 69 70 71	72	73 74 75 76 77 78 79 80

FORMAT 1 TRANSACTION DATA PROMPT RECORD

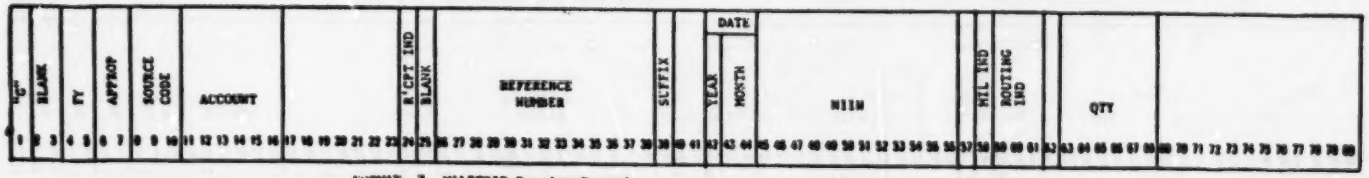
| RECORD ID | | | | | | | | | | | | | | | | | | |



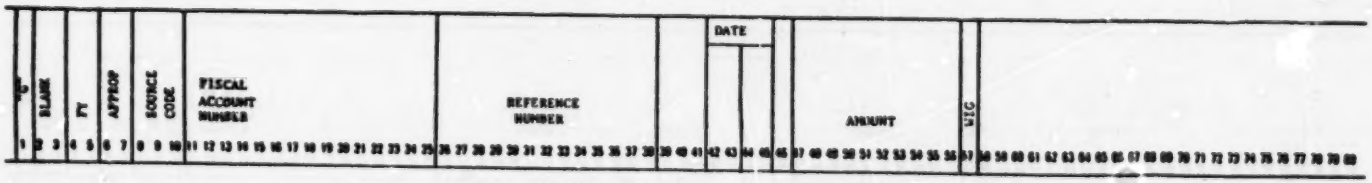
FORMAT 5 DETAILED TRANSACTION RECORD



FORMAT 6 FISCAL MILSTRIP DATA RECORD



FORMAT 7 MILSTRIP Receipt Record.



FORMAT 8 NON-RECEIPT RECORD

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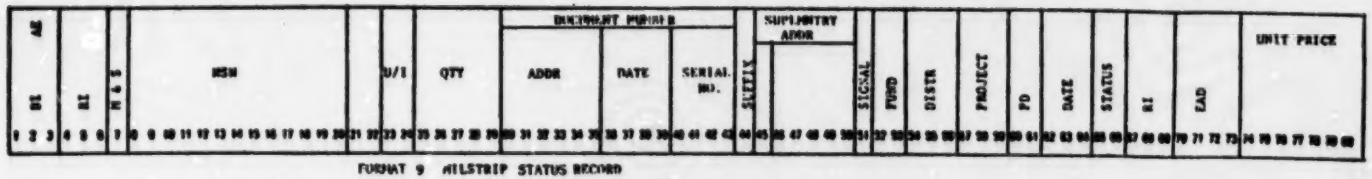
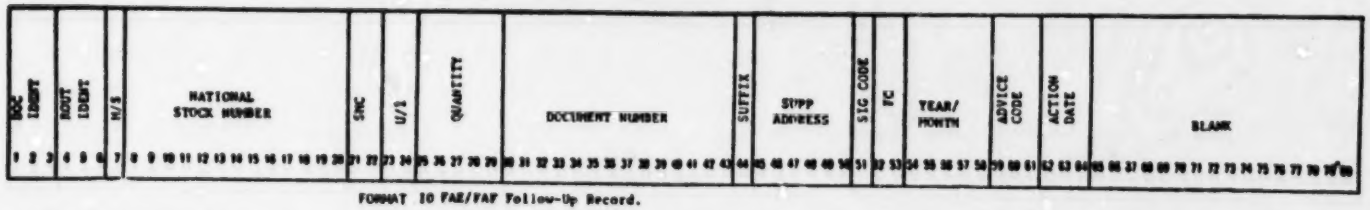
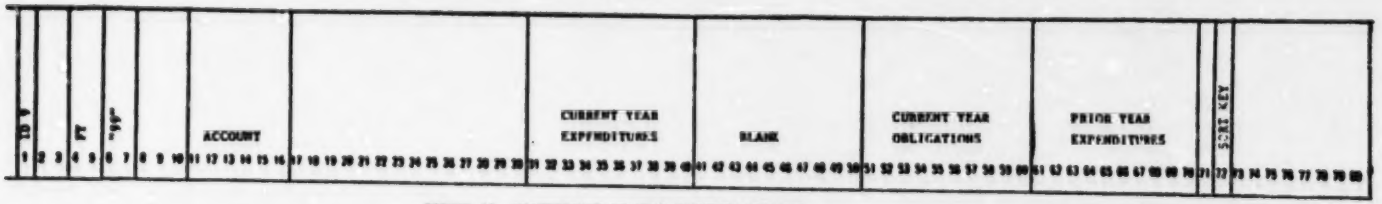


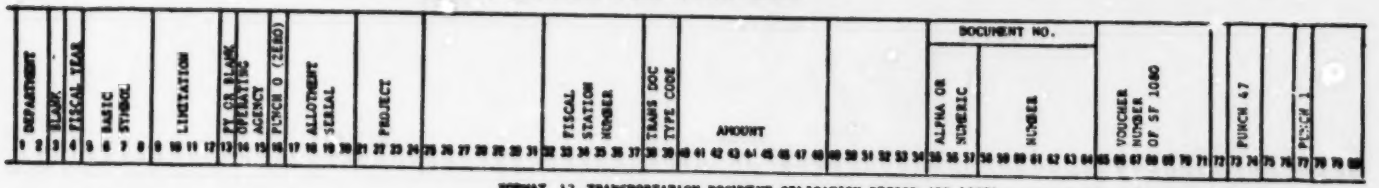
FORMAT 9 AIRSTRIP STATUS RECORD



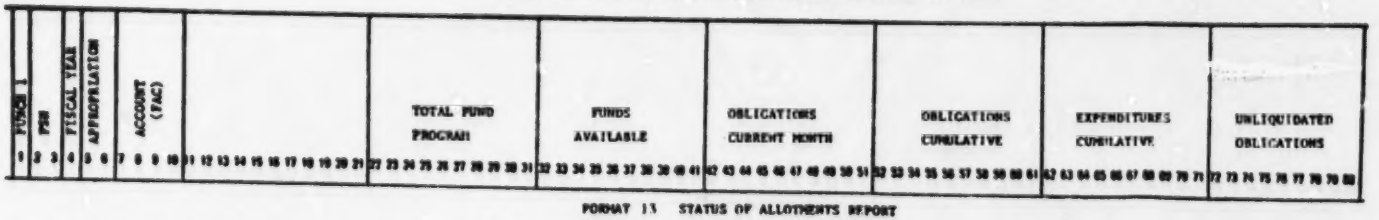
FORMAT 10 FAE/FAF Follow-Up Record.



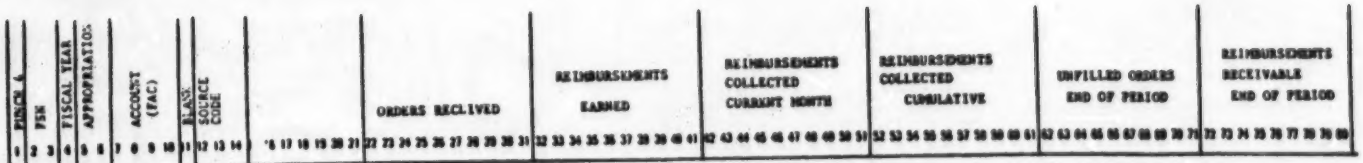
FORMAT 11 MAINTENANCE OF REAL PROPERTY RECORDS



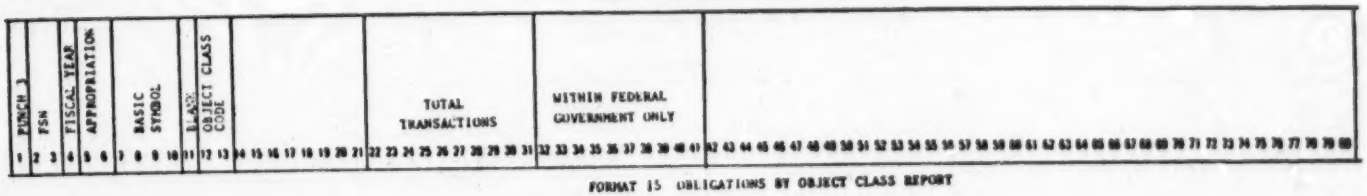
FORMAT 12 TRANSPORTATION DOCUMENT OBLIGATION RECORD (SF 1080)



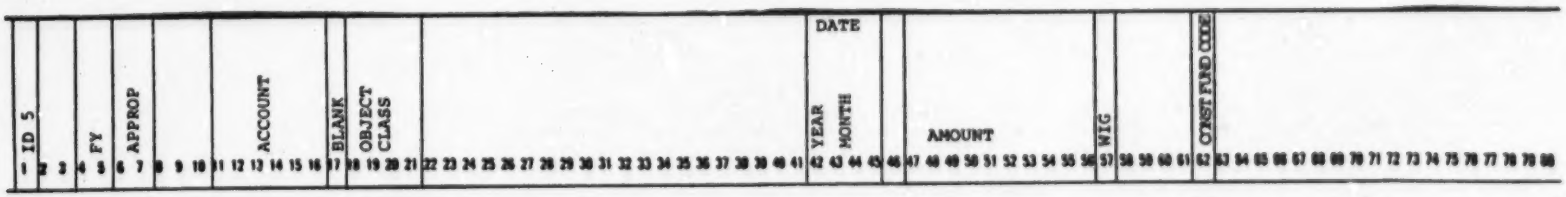
FORMAT 13 STATUS OF ALLOTMENTS REPORT



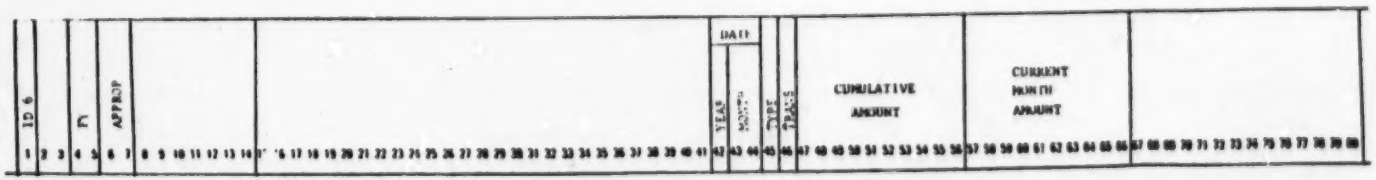
FORMAT 14 STATUS OF REIMBURSEMENTS REPORT



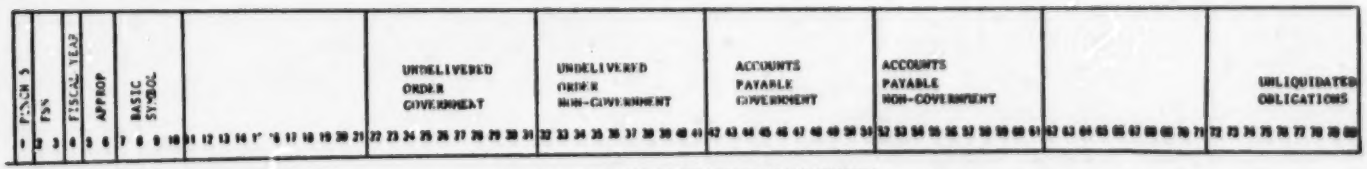
FORMAT 15 OBLIGATIONS BY OBJECT CLASS REPORT



FORMAT 17 OBJECT CLASS SUMMARY RECORD



FORMAT 18 DISBURSEMENT SUMMARY RECORD



FORMAT 19 - ANALYSIS OF UNLIQUIDATED OBLIGATIONS

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Record ID (2)	Entry 1			Entry 2			Entry 3			Entry 4			Entry 5			Entry 6			Entry 7			This represents Prior Year Program Manager Table
1	FAC 2-5	SAC 6-8	PM 9-10	FAC 11-14	SAC 15-17	PM 18-19	FAC 20-23	SAC 24-26	PM 27-28	FAC 29-32	SAC 33-35	PM 36-37	FAC 38-41	SAC 42-44	PM 45-46	FAC 47-50	SAC 51-53	PM 54-55	FAC 56-59	SAC 60-62	P, 63-64	65-80

Record ID (1)	Entry 1				Entry 2				Entry 3				Entry 4				Entry 5				Entry 6				Entry 7				This format is current Year format
1	FAC 2-5	SAC 6-8	PM 9-10	Prog Element 11	FAC 12-15	SAC 16-18	PM 19-20	Prog Element 21	FAC 22-25	SAC 26-28	PM 29-30	Prog Element 31	FAC 32-35	SAC 36-38	PM 39-40	Prog Element 41	FAC 42-45	SAC 46-48	PM 49-50	Prog Element 51	FAC 52-55	SAC 56-58	PM 59-60	Prog Element 61	FAC 62-65	SAC 66-68	PM 69-70	Prog Element 71	72-80

FORMAT 20 - FAC/SAC - PROGRAM MANAGER - PROGRAM ELEMENT TABLE

ID 2	BLANK	PE CODE A	PERCENT	PE CODE B	PERCENT	PE CODE C	PERCENT	PE CODE D	PERCENT	PE CODE E	PERCENT	PE CODE F	PERCENT	PE CODE G	PERCENT	PE CODE H	PERCENT	PE CODE J	PERCENT	PE CODE K	PERCENT	PE CODE L	PERCENT		VALID PRORATED PE CODES
1	2	3	4-5-6	7	8-9-10	11-12-13	14-15-16	17	18-19-20	21	22-23-24	25	26-27-28	29	30-31-32	33	34-35-36	37	38-39-40	41	42-43-44	45	46-47	48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69	70-71-72-73-74-75-76-77-78-79-80

FORMAT 21 PROGRAM ELEMENT PE PERCENTAGE CARD

ID 1	BLANK	FY	APPROP		TRANS CODE	AMOUNT	BLANK	PE CODE	
1	2-3	4-5	6-7	8-9-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45	46	47-48-49-50-51-52-53-54-55-56	57-58-59	60	61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80

FORMAT 22 PROGRAM ELEMENT PE TOTAL CARD

CARD ID	FISCAL STATION FY	APPROP		PE CODE		CURRENT MONTH	CUMULATIVE	
1	2-3-4	5-6	7-8-9-10	11	12-13-14-15-16-17-18-19-20-21	22-23-24-25-26-27-28-29-30-31	32-33-34-35-36-37-38-39-40-41	42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80

FORMAT 23 PROGRAM ELEMENT REPORT CARD

APPROPRIATION	LIMITATION	PROGRAM YEAR	OPERATING AGENCY	REIMB DESIG	REIMB SOURCE CODE	AMS ACCOUNT	MANAGEMENT FIELD	FISCAL STATION NUMBER	BLANK	AMOUNT	ALLOTMENT SERIAL	TRANSMITTAL NUMBER	BLANK	PAYING DSSN	REPORT IDENTIFICATION	ACCOUNTING DATE	RECORD TYPE
1 2 3 4 5 6 7 8	9 10 11 12	13	14 15	16	17 18 19 20	21 22 23 24 25 26 27	28 29 30 31	32 33 34 35 36 37	38 39	40 41 42 43 44 45 46 47 48 49 50 51 52	53 54 55 56	57 58 59 60 61	62 63 64 65 66 67 68 69	70 71 72 73	74 75 76	77 78 79	80

FORMAT 24 - TBO ACCOUNTING CLEARANCE RECORD (RCS CSCFA-304)

APPROPRIATION	LIMITATION	PROGRAM YEAR	OPERATING AGENCY	REIMB DESIG	BLANK	AMS ACCOUNT	MANAGEMENT FIELD	FISCAL STATION NUMBER	BLANK	AMOUNT	ALLOTMENT SERIAL	BILL NUMBER	BILLED MILSTRIP	BILLING MILSTRIP	REPORT IDENTIFICATION	ACCOUNTING DATE	RECORD TYPE
1 2 3 4 5 6 7 8	9 10 11 12	13	14 15	16	17 18 19 20	21 22 23 24 25 26 27	28 29 30 31	32 33 34 35 36 37	38 39	40 41 42 43 44 45 46 47 48 49 50 51 52	53 54 55 56	57 58 59 60 61	62 63 64 65 66 67	68 69 70 71 72 73	74 75 76	77 78 79	80

FORMAT 25 - INTERFUND ACCOUNTING CLEARANCE RECORD (RCD CSCFA-304)

ADDRESSEE	BLANK	RCS SYMBOL	PSN	BLANK	ACCOUNTING DATE	BLANK	NUMBER OF MESSAGE	BLANK	RECORD TYPE
1 2 3 4 5 6 7 8 9	10	11 12 13	14 15 16 17 18	19 20 21 22 23	24 25 26 27 28	29	30 31 32 33 34 35 36 37	38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79	80

FORMAT 26 - 304 REPORT TEXT HEADER CARD

RCS NUMBER/ SYMBOL	BLANK	ACCOUNTS OFFICE	BLANK	FISCAL STATION NUMBER	BLANK	AMOUNT	BLANK	RECORD COUNT	BLANK	FDRI	BLANK	ACCOUNTING DATE	RECORD TYPE
1 2 3 4	5 6 7 8 9 10 11 12 13	14 15	16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	33 34 35 36 37	38 39	40 41 42 43 44 45 46 47 48 49 50 51 52	53 54	55 56 57 58 59 60	61 62 63 64 65 66 67 68 69 70 71 72 73	74 75	76	77 78 79	80

FORMAT 27 - 304 REPORT CONTROL CARD

IDENTIFICATION DATA	ACCOUNT CODES	CROSS OBLIGATIONS	REIMBURSEMENTS EARNED	TOTAL OBLIGATIONS
1 2 3 4 5 6	7 8 9 10 11 12	13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	70 71 72 73 74 75 76 77 78 79 80

FORMAT 28 - SCHEDULES 4 and 5 REPORT CARD

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APPENDIX B

SUMMARY OF NAGFACTS PROGRAMS

PCN	DESCRIPTION	REFERENCE
FIS 105	Transaction Edit— Provides a detail edit of all accounting transactions. Options include either card or disc input.	Chapter 6
FIS 110	Detail Transaction Data— Outlines the accounting transaction in detail for audit purposes. Options provide for: Card or terminal input Individual listing for project managers Provide separate data for either tech pay data or accounting	Chapter 6
FIS 111	Tech Pay Obligations— Provides a listing of tech pay obligaton data and EOE recap. Allows opportunity to change data and re-list prior to forwarding to Fiscal.	Chapter 6
FIS 112	Detail Pay Obligations— Will store pay obligatons, identified by payroll number for future conversion to disbursements.	Chapter 6
FIS 113	ADAPS Obligations Provides listing of ADAPS obligation data.	Chapter 6
FIS 114	Detail Disbursements Will produce a list of generated disbursements and write these records to DISB FILE.	Chapter 6
FIS 115	Y-T-D Update— Considers all current period transactions and updates the Y-T-D file. Prints the Y-T-D listing for management and accumulates current period transportation document for report purposes.	Chapter 7
FIS 120	Allotment Ledger— This listing provides prior period ledger data applicable to each account code with current period transactions and new summary amounts. Options provide for: Individual listings for appropriation and/or FAC Print all accounts or just those with transactions Print current or all years activity	Chapter 8
FIS 125	Allotment Ledger (Managers)— This manager's ledger is furnished by manager code. Format of listing is same as C120.	Chapter 8

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FIS 130	Reimbursement Ledger—	Chapter 9
	Provides the subsidiary ledger data for reimbursement accounting by source code. Options include:	
	Punch Year-End "R" cards at FAC or SAC level	
FIS 135	Status of Funds—	Chapter 10
	This listing provides data in cumulative form for only current year transactions for all fiscal years. Option provides for the punching of "B" and "U" cards at FAC and SAC level and listing data which would reflect inception to date totals for all years through inquiry provisions.	
FIS 137	Status of Funds FAC 3140—	Chapter 10
	Will produce the Status of Funds for FAC 3140.	
FIS 140	Manager's Status of Funds—	Chapter 10
	Provides status of funds data by manager code. Format same as C135.	
FIS 142	Non-Interfund Obligation Adjustments—	Chapter 10
	Will produce an obligation adjustment for the entire reference number by FAC, SAC, AND EOE.	
FIS 145	Interfund Bill Edit—	Chapter 11
	All interfund billings are processed through this edit with the following conditions outlined.	
	Unmatched Detail Unmatched Summary Duplicate Summary Blank Routing ID Verify Summary total with details Verify Card Count	
FIS 147	Interfund Bill Proof Listing—	Chapter 11
	Will produce a detail list of summary and detail records with dollar totals by bill number.	
FIS 150	Interfund Bill Proof—	Chapter 11
	Provides the valid bill proof listing after all corrections have been accomplished. Also generates the work record for 304 report.	
FIS 155	Summary Bill Report—	Chapter 11
	Provides a listing of interfund FS cards by bill number or by year/month charged and appropriation (fund code).	
FIS 160	Match Merge—	Chapter 12
	Compares the fiscal history file with interfund billing work cards and generates data relative to unmatched records.	

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FIS 165	Unmatched Records List	Chapter 12
	Provides a listing of all unmatched interfund bill records.	
FIS 168	Generated IACR Work Records—	Chapter 12
	Provides a listing of IACR work records for validation and generation of obligation disbursement and IACR report records.	
FIS 169	Generated IACR Data—	Chapter 12
	Provides a listing of the obligation, disbursement and IACR report records from unmatched IF bill data.	
FIS 170	MILSTRIP Conversion—	Chapter 12
	Provides disbursement and applicable obligation adjustments from interfund billing transactions processed in the system. Options include: Punching or not punching obligation adjustments for partical shipments Punching SAC in current year transactions and FAC in prior years or punching SAC in all tranactions regardless of year Punching SAC in current year adjustments and FAC in all other transactions	
FIS 175	Transportation Document Report—	Chapter 17
	Provides the listing of transportation documents required for transfer to the management fund and applicable report cards. Also provides the disbursement record cards. Also provides the disbursement records for fiscal accounting for disbursing the validated 1080.	
FIS 177	Transportation SF 1080 Procedure—	Chapter 17
	Will produce a list of generated disbursements and write those records on "DISB FILE."	
FIS 198	TBO Work Record—	Chapter 18
	Generates the TBO work record from the fiscal history file and compares totals with KC summary records.	
FIS 200	Interfund/TBO 304 Report—	Chapter 18
	Provides the 304 report card and listing applicable to disbursement transactions processed. Option provides for listing TBO and interfund separately or together.	
FIS 205	304 Report Edit—	Chapter 18
	Provides an edit of the data placed in report cards before submission to USAFAC.	
FIS 210	Fiscal History/Open Requisition Reconciliation	Chapter 18
	Compares the history file with the open requisition master file and lists those transactions in each file which do not have a matching record in the other file.	

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FIS 215	Fiscal History/Logisitics Cancellation Match—	Chapter 14
	Matches all logistics cancellations against the fiscal history. Provides a listing of all unmatched cancellations.	
FIS 220	Cancellation Data—	Chapter 14
	Produces the listing of cancelled transactions generated from logistics advice records.	
FIS 225	Status of Allotments—	Chapter 19
	Provides the status of allotment report required for submission to major command. Also, produces the MRPF data for expenditure report.	
FIS 230	Status of Reimbursements—	Chapter 20
	Provides the status of reimbursement report for submission to major commands.	
FIS 235	Object Class Report—	Chapter 21
	Provides the object class report for submission to major commands.	
FIS 240	Disbursement by Type Report—	Chapter 22
	Provides the report listing and cards relative to expenditures processed during the accounting period. Option provides for printing a detail disbursement transaction listing if desired. Data relative to the maintenance of real property facilities costs are provided on this report.	
FIS 245	MILSTRIP Receipt Match—	Chapter 5
	All logistics MILSTRIP receipt records are match/merged with the fiscal history file. Provides a list of all unmatched receipts.	
FIS 250	Matched MILSTRIP Receipts—	Chapter 5
	Provides a listing of those history records having a matched receipt reflecting the following: Transactions liquidated which have a previous receipt record with a completion code. Total receipt quantity greater disbursement quantity with not completion code.	
FIS 260	Liquidated/Unliquidated Report—	Chapter 27
	Provides a listing of all transaction flagged as liquidated; provides a listing of all unliquidated transactions to use for reconciliation purpose and provides a listing of unliquidated obligations by age groups.	
FIS 265	Unliquidated Aging Process—	Chapter 27
	Breaks out all unliquidated transactions by age groups.	

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FIS 270	Aged Unliquidated—	Chapter 27
	Provides a listing of all unliquidated transactions within each age group.	
FIS 271	Current Receipts by Program Manager—	Chapter 27
	Will include program amanger in current receipts.	
FIS 272	Liquidated/Unliquidated Obligations by Program Manager—	Chapter 27
	Will provide an unliquidated report by program manager.	
FIS 275	Analysis of Unliquidated Obligations—	Chapter 23
	Produces the analysis of unliquidated obligations report and cards.	
FIS 280	Monthly Obligations Recap—	Chapter 24
	Provides a listing reflecting a recap of obligation totals reflecting PE codes. Also provides PE data for the PE report.	
FIS 285	PE Report—	Chapter 24
	Provides the PE data report for submission to major commands.	
FIS 290	Fiscal Obligation Adjustment	Chapter 13
	The following is provided: Obligation adjustment transaction records from logistics status cards. Listing of obligation adjustments.	
FIS 295	Fiscal MILSTRIP Data Search—	Chapter 13
	Performs a search of the FMD file to purge all reference numbers which have been liquidated in the history file.	
FIS 300	Match/Merge of Follow-up Data—	Chapter 13
	Match/merge the follow-up data with the fiscal history file to generate FAE records.	
FIS 305	FAE/FAF Update—	Chapter 13
	Generates the FAF listing and cards.	
FIS 310	Final FAE Update—	Chapter 13
	Provides the FAE listing and cards.	
FIS 315	Merge of FAE Data—	Chapter 13
FIS 320	Obligation Adjustment Compare—	Chapter 15
	Compares all obligation adjustment transactions from programs C170, C220, and C290 and provides a listing of duplicate adjustments or unmatched disbursements from the conversion process.	

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FIS 325	Report Card Edit—	Chapter 25
	Provides an edit of all report card output from report processing.	
FIS 405	RCS CSCAA-118—	
FIS 500	Year-End Conversion (B&U)	Chapter 4
	Provides computed unobligated and unliquidated balances for year-end conversion.	
FIS 505	Y-T-D Conversion—	Chapter 4
	Filters out all prior years B, R, and U records, record prior year (lapsed) data and month-to-date and current FY data.	
FIS 510	History Conversion—	Chapter 4
	Filters out liquidated transactions over 3 years old and converts record prior year data to M year.	
FIS 515	History Conversion—	Chapter 4
	Converts history data to "M" year per ADP run instructions.	

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APPENDIX C

DATA FILES

The following outlines the data file names and the data resident on the file within the NAGFACTS System.

ABF120FRCP	-	This file contains MILSTRIP Receipt Records from Logistics
ADAPS	-	This file represents the ADAPS payroll data coming into NAGFACTS
ADAPSI	-	This file represents ADAPS pay data by batch by reference number
ALLOT	-	This represents the Maintenance of Real Property (MRPF) data which inputs to the Disbursement by Type Document
BILLREC	-	This file contains a work record of data from both interfund summary and detail bill records. Inputs to the 304 report
BUTRANS	-	This file contains the "B" and "U" transactions generated at year-end
COPY304	-	This file contains the interfund and TBO report data for transmission to USAFAC
CREDMOD	-	This file contains the Tech Pay MOD credit obligations to be reversed during the first update of a subsequent month
CSCFA216	-	This file contains all NGB monthly report data to be transmitted to NGB
CURSUM	-	This file contains all FS records processed through the system
DISBFILE	-	This file contains the disbursement transactions which have been generated from various programs throughout NAGFACTS
DISKDET	-	This file contains the interfund detail bill records received during the monthly cycle
DISKREC	-	This file contains those transactions which have processed through FIS105 for update action

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DISKTRAN	-	This file contains those records entered through ODESY and awaiting edit (FIS105)
DISSUM	-	This file contains the monthly disbursement summary data
FACUM	-	This file contain cumulative FAE and FAF records carried forwarded each month
FAECUR	-	Contains the current month FAE records generated during the month
FAFCUR	-	Contains the current period FAF records generated
FAOCUM	-	This file represents the cumulative FOA data (MILSTRIP Requisitions) which have not been received and/or paid
FOLLOW	-	This file includes the manual FAE/FAF data entered via ODESY
FSCY	-	The data on this file represents the FY-83 and subsequent years FAC/SAC, program Manager and Program Element codes
FSPY	-	The data on this file represents the FY-82 and prior year FAC/SAC and Program Manager codes
GENINTF	-	This file contains the IACR records generated for unmatched interfund bills
HISTORY	-	This file represents the transaction history data (unliquidated) to include obligations, disbursements, and MILSTRIP Receipts.
IACRWORK	-	This file contains the unmatched interfund bill records which require verification for clearance
INFADJ	-	This file contains the interfund obligation adjustment records generated from interfund bills, cancellations and logistics advice records.
INTFMAT	-	This file represents the interfund bills matching the history file and ready for conversion

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INTFSKEL	-	This file contains a skeleton record for each interfund detail bill record received and processed during the month
INTFSUM	-	This file represents only the current month FS records for matching with 304 report data
MANINTF	-	This file represents the IACR data entered through ODESY
MANTBO	-	This file represents the TBO data entered through ODESY
MIL220FFOA	-	This file contains a duplicate of MILSTRIP requisitions for the FOA file
MIL230FONE	-	This file contains the obligation records generated through the logistics system for MILSTRIP requisitions
NONINFADJ	-	This file represents the non-interfund obligation adjustments generated in the system
OBLIG	-	This file represents the end of month cumulative object class data for report purpose
OPENREQMST	-	This file contains current outstanding MILSTRIP requisitions which will be used for reconciling with the outstanding History file
OPN310FCNL	-	This file contains current MILSTRIP cancellation records
OPN350FADV	-	This file contains current MILSTRIP advice records
PAYDISB	-	This file contains all ADAPS and Tech Pay obligation data (less MOD data) required for future disbursement
PAYFILE	-	This file contains all ADAPS and Tech Pay transactions required for obligation
PECUM	-	This file contains the cumulative program element data required for report purpose
PEPERCENT	-	This file represents Program Elements A - K and related percentages
PETRN	-	This file reflects the current month obligation

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transactions for report purposes

PAYOBL	-	This file represents the obligation transactions applicable to technician pay for the 1088 report.
REPTDATA	-	This file represents NGB report data which inputs to data edit program
RTANS	-	This file contains the data records reflecting the reimbursement receivables balance at end FY
SEARCH	-	This file represents each transaction which will liquidate this period.
TRNPDOC	-	This file represents the obligation transaction for each transportation document entered NAGFACTS
TRNP1080	-	This file represents the transportation documents awaiting update action
TRSFILE	-	This file represents all detail transactions awaiting update action
Y-T-D	-	This file represents the update action of all detail actions entering the system

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By Order of the Secretary of the Army:

EMMETT H. WALKER, Jr.
Lieutenant, General, USA
Chief, National Guard Bureau

Official:

HAROLD R. DENMAN
Colonel, USAF
Executive, National Guard Bureau

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